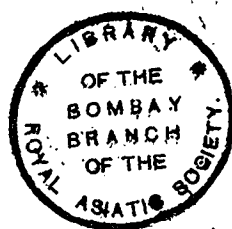


REPORTS
ON THE
ADMINISTRATION OF THE EXCISE
DEPARTMENT
IN THE
BOMBAY PRESIDENCY, SIND AND ADEN



FINANCIAL YEAR 1919-1920



BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS,
1921

[Price—Re. 0-14-6].

**OFFICIAL AGENTS FOR THE SALE OF INDIAN
OFFICIAL PUBLICATIONS.**

IN ENGLAND.

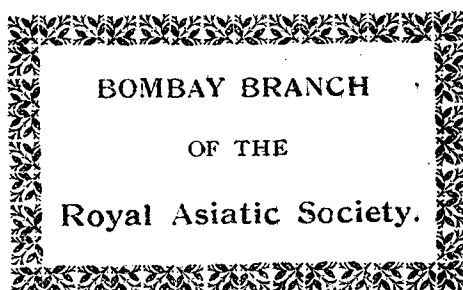
CONSTABLE & Co., 10, Orange Street, Leicester Square, W. C., London.
GRINDLAY & Co., 54, Parliament Street, S. W., London.
HENRY S. KING & Co., 65, Cornhill, E. C., London.
P. S. KING & SON, 2 & 4, Great Smith Street, Westminster, S. W., London.
KEGAN PAUL, TRENCH, TRUBNER & Co., Ltd., 68-74, Carter Lane, E. C., and 25, Museum Street, W. C., London.
B. QUARITCH, 11, Grafton Street, New Bond Street, W., London.
W. THACKER & Co., 2, Creed Lane, London, E. C.
LUZAC & Co., 46, Great Russel Street, London, W. C.
B. H. BLACKWELL, 50 & 51, Broad Street, Oxford.
DEIGHTON BELL & Co., Limited, Cambridge.
T. FISHER UNWIN, Limited, 1, Adelphi Terrace, London, W. C.

ON THE CONTINENT.

ERNEST LEROUX, 28, Rue Bonaparte, Paris.
MARTINUS NIJHOFF, The Hague.

IN INDIA.

HIGGINBOTHAM & Co., Madras.
V. KALYANARAMA IYER & Co., Mad
P. R. RAMA IYER & Co., Madras.
THACKER, SPINK & Co., Calcutta,
W. NEWMAN & Co., Calcutta.
S. K. LAHIRI & Co., Calcutta.
R. CAMBRAY & Co., Calcutta.
THACKER & Co., Limited, Bombay.



SUPERINTENDENT, GOVERNMENT PRINTING, BOMBAY, Poona.
D. B. TARAPOREVALA, SONS & Co., Bombay.
GOPAL NARAYEN & Co., Booksellers, etc., Bombay.
Mrs. RADHABAI ATMARAM SAGOON, Bookseller, etc., Bombay.
RAMCHANDRA GOVIND & SON, Booksellers, etc., Bombay.
BOMBAY TRACT AND BOOK SOCIETY, Bombay.
N. B. MATHUR, N. K. H. Press, Allahabad.
MANAGER, NYAYASHRAYA PRESS, Poona.
RAMA KRISHNA & SONS, Lahore.
SUNDAR PANDURANG (RAMNATH SUNDAR, the Successor), Bombay.
THE PROPRIETOR OF THE NEW KITABKHANA, Poona.
KARSANDAS NARANDAS & SONS, Surat.
N. M. TRIPATHI & Co., Booksellers, etc., Bombay.
MUNSHI SEETA RAM, Managing Proprietors, Indian Army Book Depot, Tuhi, Cawnpore.

MANGALDAS HARKISONDAS, Bookseller, etc., Surat.

ERRATUM.

—Page 74, *Imperial Return IV—Consumption*.—In columns 7, 8, 9, 10 and 11, for the figures “48,404, 13,563, 1,05,393, 8,723 and 1,20,788,” relating to Total, read “(d) 48,404, (c) 13,563, (c) 1,05,393, (d) 8,723 and (c) 1,20,788” respectively.

TABLE OF CONTENTS.

REPORT.

	Para.	Page.
CHAPTER I.		
Administrative changes	1—3	1
CHAPTER II.—COUNTRY SPIRIT.		
Different descriptions of country spirit...	4	<i>ib.</i>
Receipts from still-head duty	5	<i>ib.</i>
Vend license fees	6	<i>ib.</i>
Revenue and consumption under the out-still system	7	2
Working of the contract supply system	8	<i>ib.</i>
Working of the Mhowra Flowers Act	9	<i>ib.</i>
Country spirit shops	10	<i>ib.</i>
Advisory Committees	11	<i>ib.</i>
Consumption	12	<i>ib.</i>
Excise relations with Native States	13	<i>ib.</i>
Temperance movements	14	2 and 3
Administration of Distilleries and Warehouses	15	3
Retail sale of country spirits in excess of the prescribed limits .	16	<i>ib.</i>
CHAPTER III.—TODDY.		
Revenue	17	<i>ib.</i>
Receipts from tree-tax	18	<i>ib.</i>
Revenue from vend and license fees	19	<i>ib.</i>
Toddy farm	20	<i>ib.</i>
Trees licensed for tapping for sale of raw toddy	21	<i>ib.</i>
Toddy licenses	22	4
Fluctuations in consumption	23	<i>ib.</i>
Manufacture of gul from sweet toddy	24	<i>ib.</i>
CHAPTER IV.—FOREIGN LIQUORS AND INDIAN MANUFACTURED LIQUORS EXCISED AT TARIFF RATES.		
Revenue	25	<i>ib.</i>
Imports and consumption of foreign liquors	26	4 and 5
Licenses	27	5
CHAPTER V.—INTOXICATING DRUGS OTHER THAN OPIUM.		
Cultivation and outturn of gánja	28	<i>ib.</i>
Issues of gánja, bháng and charas from warehouses	29	6
Fluctuations in consumption	30	<i>ib.</i>
Revenue from, and shops licensed for the sale of, intoxicating drugs	31	<i>ib.</i>
Licenses for the sale of cocaine	32	<i>ib.</i>
Imports and issues of cocaine	33	<i>ib.</i>
Cocaine cases	34	<i>ib.</i>
CHAPTER VI.—OPIUM.		
Realizations from opium issued from depôts	35	7
Consumption of opium in British districts	36	<i>ib.</i>
Vend fees	37	<i>ib.</i>
Retail opium shops and licenses to medical practitioners, etc. ...	38	<i>ib.</i>
Opium supplied to Native States	39	<i>ib.</i>
Opium transactions in Baroda State	40	<i>ib.</i>
Revenue	41	<i>ib.</i>
CHAPTER VII.—FINANCIAL RESULTS.		
Revenue from all sources	42	8
Expenditure	43	<i>ib.</i>
Coercive processes for recovery of Excise Revenue	44	<i>ib.</i>

	Para.	Page.
CHAPTER VIII.—OFFENCES AGAINST A'BKA'RI AND OPIUM LAWS.		
Offences against Abkari Law and fluctuations in the number of (1) liquor, (2) hemp drugs and (3) cocaine cases ...	45	8 and 9
Offences against the Opium Law ...	46	9
Fluctuations in the number of cases of drunkenness ...	47	<i>ib.</i>
The Excise Intelligence Bureau ...	48	<i>ib.</i>
General Remarks ...	49	<i>ib.</i>

APPENDICES.

	Page.
Appendix A—Contracts for the manufacture and supply of country spirit...	11
Appendix B—Details regarding meetings of Advisory Committees and closure of country liquor shops ...	12—15
Appendix C—Consumption of country spirit in urban and rural areas and in the whole Presidency ...	16
Memorandum of country spirit consumption, etc., in certain large towns ...	17
Appendix D—Statistics of toddy consumption, number of trees tapped, licenses issued, etc. ...	18—19
Appendix E—Consumption of imported and locally produced denatured spirits ...	20
Appendix F—Area under hemp cultivation and drugs produced and quantities issued from and balance at the warehouses ...	21—23
Appendix G—Summary of opium transactions of Native States ...	24
Appendix H—Demands, Collections, Refunds, Remissions and Balances of Excise Revenue ...	25
Appendix I—Statement explaining the difference between the collections of Excise Revenue in the Accountant General's Books, etc., and those shown in Appendix H ...	<i>ib.</i>
Appendix J—Offences against the A'bkāri and Opium Acts ...	26 and 27
Appendix K—Cases of drunkenness ...	28
Appendix L—Provincial Statement A ...	29—31
Appendix M—Provincial Statement B ...	32—33
Appendix N—Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. and the con- sumption in terms of prescribed sale strengths ...	34
Imperial Return I—Revenue ...	35—39
Imperial Return II—Expenditure ...	40
Imperial Return III—Shops and Licenses ...	41
Imperial Return IV—Consumption ...	42—45
Imperial Return IV-A—Imports and exports of excisable articles ...	46
Imperial Return V—Incidence of consumption, average taxation, etc. ...	47

ADMINISTRATION REPORT OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY PROPER FOR THE YEAR 1919-20.

CHAPTER I.

Administrative changes.

1. The following changes were introduced in the Excise system and arrangements during 1919-20 :—
 - (1) Enhancement of the duty on ganja and bhang from Rs. 12-8-0 and Re. 1-8-0 to Rs. 15 and Rs. 2-8-0 per seer respectively (Government Resolution No. 3099, Revenue Department, dated the 25th March 1919).
 - (2) Fixation of a minimum selling price of 12 annas per tola for opium and disposal of opium shops on the borders of Native States on fixed fee with a maximum selling price of 13 annas per tola except on the Hyderabad border where a fixed selling price of Re. 1 per tola was introduced (Government Order No. 8803, Revenue Department, dated the 27th August 1919).
 - (3) Fixing of the opening hour of country spirit and foreign liquor shops, hotels and refreshment rooms at 10-30 a.m. standard time (Government Order No. 3106, dated the 26th March 1919).
 - (4) Introduction in the Surat City and ten miles radius of the 'tender system' for the disposal of toddy shops (Government Order No. 7356, Revenue Department, dated the 31st July 1919).
 - (5) Raising of the limit of possession, transport and sale of country liquor in the Dahanu Taluka and Umbergaon Petha of the Thana District from one reputed quart bottle to 1 Imperial gallon, as in the rest of the district (Government Order No. 2648, Revenue Department, dated 14th March 1919).
 - (6) Postponement of the closing hour of country liquor shops in the towns of Thana, Kurla and Bandra from 8-30 p.m. to 9 p.m. (standard time) (Government Order No. 247, Revenue Department, dated the 28th January 1920).

2. There were no changes in the rates of still-head duty in 1919-20 except in the Sankheda Mewas in the Rewa Kanth Agency. An Excise Map is not therefore prefixed to this report.

3. All statistics of revenue and consumption herein dealt with relate to British Districts only except those regarding gain on sale-proceeds of opium.

CHAPTER II.

Country Spirit.

4. There were no changes in the prescribed sale strengths of country spirit sold, viz., 25° U.P., 30° U.P., 40° U.P., 45° U.P. and 60° U.P. (Imperial Return IV, columns 2-4). The policy of discouraging the consumption of the stronger spirit was further pursued by the restriction, where feasible, of additional shops to the exclusive sale of 60° U.P. spirit as will be seen from details given in Appendix N.

5. The revenue from still-head duty amounted to Rs. 1,85,83,319 against Rs. 1,73,02,730 in the previous year (Imperial Return I, column 2). This advance of Rs. 12,80,589 was due to an increase of about 173,000 proof gallons in the total issues of duty-paid spirit to shops, chiefly in Bombay City, and the Districts of Thana, East Khandesh, Kolaba, Panch-Mahals and Surat.

6. The receipts from vend license fees for retail shops aggregated Rs. 77,57,197 against Rs. 69,64,226 in the previous year (Imperial Return I, column 4), an advance of Rs. 7,92,971 due partly to larger advance collections and partly to recovery of arrears. Of this amount Rs. 71,64,695 represent vend fees, i.e., receipts from the disposal by auction of the right of retail vend, and Rs. 5,92,502 license fees, i.e., realisations on account of shops disposed of on the fixed-fee system.

**Revenue and consumption
under outstill system.**

Working of the contract supply system.

• The names of contractors, the places of manufacture and the supply rates for the different contract areas for the year under report are shown in Appendix A.

Working of the Mhowra Flowers Act.

Country liquor shops.

Advisory Committees.

Consumption.

Excise relations with Native States.

Temperance movements.

the Temperance Society restricted its activities to distributing leaflets in the Gokulashtami fair and Holi holidays, holding gatherings of the members and advising the boys of the depressed classes to avoid the evils of drink. In Kaira only the Dharallas of Anand and Matar Talukas attended a Conference at Mehlay in Baroda, held in March, where resolutions were passed to abstain from liquor. The liquor shops were as usual closed in Bombay City for five days during the Mohorrum and two days during the Holi. Government have sanctioned the closure at 5-30 p.m. of country spirit shops in Sholapur City on the five mill pay days of each month.

15. There were seven distilleries (including the two in Native States—
Administration of distil- one at Dabhoda and the other at Wadia) and 34
leries and warehouses. warehouses working during the year under report,
one warehouse at Roha in the Kolaba District
having been closed.

The aggregate amount of duty-paid spirit issued to retailers in British Districts was 2,655,131 proof gallons (exclusive of 10,096 proof gallons issued from the Dhadgaon distillery to the Akrani outstill area) against 2,478,768 proof gallons in the previous year. 1,165,567 proof gallons were imported from outside the Presidency against 603,990 gallons in the previous year.

16. Permits for the sale of country spirit in excess of the fixed limits were
Retail sale of country spirit as usual granted only in the five Gujarat Districts and
in excess of the prescribed limits. in Thana, West Khandesh and Bombay City. The
total quantity sold was 10 gallons of 25° U.P., 744 of
30° U.P., 28 of 40° U.P., and 5,161 of 60° U.P.,
against 32, 750, 56 and 7,184 gallons respectively sold in the previous year.

CHAPTER III.

TODDY.

17. The revenue under this head is derived from (1) tree-tax and
Revenue. (2) fees for the retail sale of toddy. It amounted
to Rs. 33,46,084 compared with Rs. 34,70,947 in the
previous year (column 11 of Imperial Return I), a decrease of Rs. 1,24,863.

18. The receipts from tree-tax amounted to Rs. 16,90,344 compared with
Tree-tax. Rs. 16,08,881 in the previous year (column 8 of
Imperial Return I). The increase of Rs. 81,463 is
chiefly due to the introduction of the 'tender system' in the city of Surat and
10 miles round under which the vend fee merged into the tree-tax (*vide* Govern-
ment Order, Revenue Department, No. 7356, dated the 21st July 1919).

19. The revenue from vend fees was Rs. 15,28,902 and from license fees
Vend and license fees. Rs. 1,26,838 or a total of Rs. 16,55,740 against
Rs. 18,62,066 in the previous year (column 9 of
Imperial Return I), a decrease of Rs. 2,06,326, mainly in Surat and Thana.
The decrease in Surat is due to the abolition of license fees in the case of shops
disposed of under the 'tender system'. In regard to Thana, enquiry is being
made.

20. The farming system for the supply and sale of toddy continued in
Toddy farm. the Bhusawal, Erandol, Jalgaon and Raver Talukas
of the East Khandesh District.

21. The number of trees licensed for tapping for the sale of raw toddy
Trees licensed for tapping. in the Presidency compared with that in the previous
year (Appendix D) is given below :—

					Cocoanut.	Brab.	Dates and wild palm.	Total.
1919-20	...	...	...	...	44,305	23,585	360,504	428,394
1918-19	...	...	...	...	46,148	21,534	356,187	423,869
					- 1,843	+ 2,051	+ 4,317	+ 4,525

Toddy Licenses.

22. The licenses of each description granted during the year and in the previous year were :—

					Domestic consump- tion.	Tree- foot booths.	Shops.	Hawk- ing.	Total.
1919-20	...	...	...	...	20,930	2,848	1,069	84	24,931
1918-19	...	...	...	...	19,659	3,163	1,088	85	23,995
					+ 1,271	- 315	- 19	- 1	+ 936

Thirty-three shops were closed during the year. Five were re-opened and 9 were newly licensed in villages.

23. The total sales show an advance of 28,691 gallons due chiefly to increases in Thana, Kanara, Belgaum and Bijapur. Consumption. On the other hand Surat, Bombay and Ratnagiri recorded a marked decrease.

24. Two licenses were issued in the Thana District and 13 in the coast talukas of the Kanara District for the manufacture of gul, the number of trees so tapped free of tax for the purpose being 1,100 and 175 respectively. Manufacture of gul from sweet toddy.

The industry is so far practically stationary. The Agricultural Department is anxious to see the development of this industry, and is putting forward proposals for simplifying Departmental control over the factories, with the object of encouraging further experiments.

CHAPTER IV.

FOREIGN LIQUORS AND INDIAN MANUFACTURED LIQUORS EXCISED AT TARIFF RATES.

25. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Sea Customs Revenue. Tariff Rates and (2) license fees for the sale of such liquors and of imported liquors.

During the year under report the revenue under (1) amounted to Rs. 7,47,623 against Rs. 10,54,766 in the previous year (columns 12, 15 and 19 of Imperial Return I), a decrease of Rs. 3,07,143 due to larger imports by sea. The revenue under (2) increased by Rs. 1,03,639 from Rs. 2,60,511 to Rs. 3,64,150 (columns 13 and 16 of Imperial Return I), and is chiefly attributed to the 26 non-privileged "On" licenses in Bombay being disposed of by auction for the last six months of the year under report, instead of by fixed fee.

26. The imports of foreign liquors into Bombay City by sea compare with those of the previous year as follows :— Imports and consumption of foreign liquors.

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured and perfumed spirits.
	Liquid gallons.	Liquid gallons.	Proof gallons.	Liquid gallons.
1919-20	916,149	116,244	*312,533	†98,124
1918-19	758,556	125,557	†246,942	§76,515
	+ 157,593	- 9,313	+ 65,591	+ 21,609

* Includes 2,818 liquid gallons of liqueurs.

† Do. 1,219 do. do.

‡ Do. 145 proof gallons of perfumed spirits.

§ Do. 368 do. do.

The following table gives the statistics of sales of foreign liquors in the year under report compared with those in the previous year (Imperial Return IV, columns 7, 8, 9, 10, 11 and 13):—

Year.				Fermented liquors.	Wines.	Potable spirits.	Denatured spirit.
				Imperial gallons.	Imperial gallons.	Imperial gallons.	Imperial gallons.
1919-20	...	...	...	1,562,914	100,555	513,106	241,277
1918-19	...	...	...	1,337,543	66,286	466,723	167,715
				+ 225,371	+ 34,269	+ 46,383	+ 73,562

The increase under fermented liquors is noticeable chiefly in Ahmedabad, Bombay and Nasik, and is attributed to the larger consumption by troops and followers stationed in those areas. The increase under potable spirits appears to be due to the general prosperity of the country and consequent rise in the standard of living. That under denatured spirits to larger use of stoves for cooking in Bombay.

The sales of rectified spirits and medicated wines were 11,509 gallons and 4 gallons respectively against 19,178 gallons and 6 gallons in the previous year (columns 12 and 14 of Imperial Return IV).

The imports of denatured spirit by sea from foreign countries rose from 70,740 gallons in 1918-19 to 90,484 gallons in the year under report, an increase of 19,744 mainly from Java (Appendix E).

Imports by land show an increase of 4,485 gallons. The traffic in spirits of Indian manufacture excised at tariff rates is confined to the Gujarat Chemical Works at Ahmedabad and the Alembic Chemical Works Company of Baroda. The former supplied 9,933 gallons of duty-free rectified spirit to the Government Medical Stores, Bombay, against 14,881 gallons in the preceding year, and issued besides 648 proof gallons of denatured spirit against 8,380 proof gallons in the preceding year.

27. The number of licenses for the sale of foreign liquor was 1,245 against 1,180 in the previous year (Imperial Return III, columns 8 and 20 to 28), an increase of 65 licenses, due mostly to an increase in the number of wholesale, medicated wines, denatured spirit and short-term licenses.

CHAPTER V.

INTOXICATING DRUGS OTHER THAN OPIUM.

Hemp Drugs.

28. The cultivation of hemp for ganja is restricted to five villages in the Nagar Taluka of the Ahmednagar District. The number of licenses granted, the area cultivated and the quantity produced during the year under report, compared with the previous year, were:—

					1918-19.	1919-20.
					Acres.	Acres.
Area cultivated					465	465
					Maunds.	Maunds.
Outturn of ganja					3,555	5,442
Licenses issued to cultivators					73	72

The average yield per acre was about 12 maunds, i.e., about 4 maunds better than in the previous year.

29. The issues from the warehouses during the year under report and Issues from Warehouses. the previous year are contrasted below :—

	1919-20.			1918-19.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Issued for sale in the Bombay Presidency proper.	1,259	216	195	1,347	227	211.
Exported to Native States ...	161	41	4	172	52	5
Exported to other Provinces ...	44	.....	.....	.....	.....	.....
Exported to foreign countries ..	87	.....	2	1	.....	.....

Fluctuations in consumption. 30. The fluctuations in consumption were :—

Year.						Ganja.	Bhang.	Charas.
						Seers.	Seers.	Seers.
1918-19	...	...	...	...	...	45,402	8,949	8,488
1919-20	...	...	...	...	...	44,352	8,530	6,069

The consumption of ganja decreased appreciably on the whole and particularly in the City of Bombay and the Districts of Poona, Ahmedabad and Satara while it increased to a considerable extent in the Districts of Sholapur, Dharwar, East Khandesh and Ahmednagar.

The consumption of bhang declined noticeably in the Districts of Ahmedabad, Poona and Surat, but augmented in the City of Bombay.

Bombay shows a remarkable shrinkage in the consumption of charas.

31. The revenue from intoxicating drugs is derived from (1) quantitative duties on issues from warehouses and on imports from other provinces and (2) vend fees. The duty realized and the vend fees amounted to Rs. 10,33,227 and Rs. 6,45,734 respectively compared with Rs. 8,85,205 and Rs. 6,02,026 in the year 1918-19 (Imperial Return I, columns 27 and 28).

The number of vend licenses granted in the several districts was 588, the same as in the previous year (Imperial Return III, columns 11 and 30 to 32). Of these 19 were wholesale and 569 retail as in the preceding year.

Three new shops were opened for the first time in 3 villages and 3 were closed in localities where they were not needed.

Cocaine.

32. The licenses for the sale of cocaine for *bona fide* medical purposes numbered 527 during the year under report against 499 in the previous year (Imperial Return III, column 36).

33. The quantity of cocaine and its allied drugs imported during the year was 7 lbs. 2 ozs. (avoir-dupois standard weight) against 260 lbs. 1 oz. and 419 grains in the previous year. The large decrease is apparently due to the market having been overstocked. The quantity of cocaine sold under license in the Presidency was 28 lbs. 12 ozs. and 262 grains against 21 lbs. 9 ozs. and 432 grains in 1918-19.

34. The illicit traffic in cocaine revived in the City of Bombay, a quantity of Japanese cocaine being imported during the year under report. The gangs of cocaine smugglers having been dispersed the hawking trade in Bombay is now carried on chiefly by Pathans.

The largest seizure of cocaine by the Excise Department during the year was one of 5,712½ grains.

CHAPTER VI.—OPIUM.

35. Opium issued from the depôts realised Rs. 27,76,348 as shown in the District Treasury accounts. Of this Rs. 9,88,800 represent the prime cost paid to the Government of the United Provinces, the balance of Rs. 17,87,548 as shown in column 20 of Imperial Return I. From

Realizations from opium
issued from depôts.

being gain on sales

(1) Conveyance and packing charges at opium depôts in British Districts ... 9,570
(2) Cost of maintenance of the Government depôts at Sadra and Palanpur ... 1,741

Rs.

11,311

the latter figure the marginally noted expenditure has

to be deducted. The net profit to Government

amounts to Rs. 17,76,237 (inclusive of duty) against

Rs. 19,91,522 in the previous year, a decrease of

Rs. 2,15,285.

36. The total sales in British Districts aggregated 46,680 seers against 51,053 seers in the previous year (column 15 of Imperial Return IV), a decrease of 4,373 seers due mainly to higher selling prices charged by the vendors on the abolition of the maximum selling price.

Sales in British Districts.

37. The actual realizations on account of fees for retail vend in British Districts amounted to Rs. 9,96,715 against Rs. 10,00,594 in the previous year (column 21 of Imperial Return I), a net decrease of Rs. 3,879 due to defaults in payment of instalments by licensed vendors chiefly in Ahmednagar.

Vend fees.

38. The total number of shops was the same as last year, viz., 733 (column 29 of Imperial Return III). The number of licenses held by the medical practitioners, druggists and chemists for the possession and sale of opium and its preparations increased from 872 to 962 (column 33 of Imperial Return III).

Number of retail shop and medical practitioners', chemists' and druggists' licenses.

Supplies to Native States.

39. The total quantity of opium supplied to Native States was 29,056 seers against 30,967 seers in the previous year (Appendix G).

40. The area under poppy cultivation in the Baroda State increased from 302 acres in 1918-19 to 847 acres in 1919-20. The total quantity of opium actually in stock was 61,831 seers, consisting of 60,903 seers in hand at the beginning of the year and 928 seers manufactured during the year. The total issues to the licensed dealers were 9,417 seers against 11,157 seers in the previous year as shown in the margin. The decrease is explained in paragraph 36. The stocks held at the end of the year were 48,246 seers, inclusive of 89 seers in transit, but exclusive of 2,309 seers on account of dryage and 1,859 seers exported to China.

Manufacture and issues in the Baroda State.

	1919-20.	1918-19.
	Seers.	Seers.
Navsari ...	666	911
Baroda ...	5,554	6,841
Amreli ...	1,302	1,315
Kadi ...	1,895	2,090
Total ...	<u>9,417</u>	<u>11,157</u>

41. The gross receipts on account of excise opium (exclusive of prime cost) were Rs. 27,84,263. With the addition of Rs. 3,000 granted by the Government of India in payment of confiscated opium sent to the Ghazipur Opium Factory, the aggregate gross revenue amounted to Rs. 27,87,263 against Rs. 30,16,014 in the previous year, a decrease of Rs. 2,28,751. The figures of gross receipts include Rs. 44,250 subsequently refunded to several Native States on account of the difference between the rate at which opium was issued to them and the cost price plus freight actually paid by Government. The amount so refunded during the previous year was Rs. 45,294. The decrease of Rs. 1,044 is explained by the fact that a smaller quantity of opium was imported during the year from British Depôts.

Total excise opium revenue.

CHAPTER VII.—FINANCIAL RESULTS.

42. The total realizations of the year (column 33 of Imperial Return I) are contrasted in the following table with those of the previous year:—

Revenue.	Realizations in			
	1918-19.	1919-20.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Country spirits	2,42,81,191	2,63,57,479	20,76,288	...
2. Country fermented liquors	34,70,947	33,46,084	...	1,24,863
3. Malt liquors.	149	442	293	...
4. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits). ...	10,83,777	9,71,147	...	1,12,630
5. Commerical spirits (including medicated wines). ...	2,31,351	1,40,184	...	91,167
6. Hemp drugs	14,87,231	16,78,961	1,91,730	...
7. Opium	(a)30,13,014	(b)27,84,263	...	2,28,751
8. Fine and forfeitures	9,579	12,926	3,347	...
9. Miscellaneous	38,154	30,964	...	7,190
Total ...	3,36,15,393	3,53,22,450	22,71,658	5,64,601

(a) Exclusive of Rs. 528 on account of license fees for opium shops in Native States but, inclusive of gain on sale proceeds of opium in respect of these States.

(b) Do. Rs. 1,638 do. do. do. do.

43. The total expenditure for the year, exclusive of refunds, was Rs. 11,99,926 against Rs. 11,06,211 in the previous year (Imperial Return II) and is exclusive of compensation to (1) the Bombay Municipality for loss of revenue previously derived by it from shop licenses (Rs. 1,43,750) and (2) the District Local Boards in the Presidency in lieu of the one anna cess on excise revenue previously allowed (Rs. 1,30,128). The increase is due to the grant of war allowances to the establishment. The gross total expenditure inclusive of the above two items and refunds amounts to Rs. 16,00,667, representing about 4½ per cent. on the gross revenue of Rs. 3,53,22,450. Thus the net excise revenue of the year was Rs. 3,37,21,783 against Rs. 3,21,32,490 in the preceding year.

44. Coercive processes were resorted to for the recovery of arrears of excise revenue during the year in all Districts except Kaira, Panch Mahals, Thana, Sholapur and Satara. Beyond the issue of notices, however, no further action was found necessary except in a very few cases.

CHAPTER VIII.—OFFENCES AGAINST ABKARI AND OPIUM LAWS.

45. The total number of cases detected was 2,269 against 2,103 in the previous year. Of these 1,957 related to liquor, 190 to hemp drugs and 122 to cocaine against 1,890, 144 and 69 respectively (columns 8, 14 and 18 of Appendix J).

Cases of illicit importation rose by 190, of illicit possession by 23 and of unlicensed sale by 22, but those of illicit distillation and other miscellaneous offences fell by 70 and 98 respectively. The fall under the latter heads is due to the failure of the mohon crop while the rise under the first 3 heads is accounted for by the high prices asked by the shop-owners for the liquor sold.

Fluctuations in hemp drug cases. The cases relating to hemp drugs rose from 144 to 190.

Fluctuations in cocaine cases. Cocaine cases advanced from 69 to 122 of which 119 were detected in Bombay City.

A general survey of the Abkari cases in Appendix J will show that excise crime in its worst form, viz., illicit distillation, was most prevalent in the year

under report in the Panch Mahals, Thana, West Khandesh, Nasik, Bijapur, Dharwar and East Khandesh Districts. In Kaira there was a further decrease in such crime, due to the failure of the mhowra crop.

46. There was a decrease of 191 in the year under report in the opium cases detected, the total number being 565 against 756 of the previous year. 526 of these cases were tried in British Districts and 39 in Native States against 720 and 36 respectively in the previous year (column 29 of Appendix J). Cases of illegal possession and of illegal import were 459 and 48 respectively. The contraband opium seized amounted to 2,322 seers. Of this quantity 2,257 seers were seized in British territory and about 65 seers in Native States.

47. Cases of conviction for drunkenness were 6,713 against 6,963 in the previous year. (Appendix K, columns 2 and 3). Only one case occurred on licensed premises.

48. The Excise Intelligence Bureau continued to compile and disseminate information regarding offences against the Excise and Opium laws and the methods of smugglers.

The Finger Print Branch of the Bureau received during the year 525 finger print slips of Excise offenders for search against 371 during the previous year. Previous convictions were traced in 98 instances compared with 27 in 1918-1919, giving a percentage of 18.6. At the close of the year the branch held a collection of about 5,700 finger impression slips of Excise convicts on its record.

GENERAL REMARKS.

49. The work of all ranks continues to be discharged with zeal and efficiency. I desire to endorse the late Mr. Arthur's view of the capacity and industry of my Personal Assistant Mr. Pinto.

R. E. ENTHOVEN,
Commissioner of Customs,
Salt and Excise.

Camp via Bombay, 31st July 1920.

APPENDIX A.

Contracts for the manufacture and supply of country spirit during 1919-20.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates (per gallon London proof).
Ahmedabad	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Mahals.	Ahmedabad bonded warehouse.	Rs. a. p. 1 2 0
Kaira			Anand bonded warehouse.	
Panch Mahals			Godhra distillery ...	
Broach			Broach bonded warehouse.	
Surat	Messrs. Carew and Company.	Government Central distillery at Surat.	Surat distillery ...	
Dangs			Bulsar bonded warehouse.	
	Do.	Do.	Ahwa bonded warehouse.	
<i>Thána.</i>				1 1 0
Salsette Taluka	Do.	Do.	Thána bonded warehouse.	
Bassein do.			Bassein bonded warehouse.	
Máhim do.				
Dáhanu do.			Dáhanu bonded warehouse.	
Umbergaon and Mokhada Pethas and Jawhar State.	Do.	Katni and Asansol distilleries in the Central Provinces and Bengal respectively.	Kalyán bonded warehouse.	1 0 0
Bhiwandi, Kalyán, Sháhápúr, Vada and Murbad Talukas.				
Kolába	Do.	Do.	Panvel bonded warehouse.	1 3 0
			Mahád do.	
Town and Island of Bombay.	Do.	Do.	Pen do.	1 0 0
Poona			Sewri bonded warehouse.	
Ahmednagar	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa near Poona.	Mundhwa distillery.	1 1 4.
Sátára			Ahmednagar bonded warehouse.	
			Sátára bonded warehouse.	
Sholápur			Sholápur bonded warehouse.	
Násik	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse.	1 1 0
			Málegaon bonded warehouse.	
			Dhulia distillery ...	
			Nandurbár bonded warehouse.	
West Khándesh			Jalgaon bonded warehouse.	
East Khándesh			Sirsi bonded warehouse.	
Kánara (above-ghát)...			Khanápur distillery.	
			Dhárwár bonded warehouse.	
Belgaum	Khanápur Distillery Company.	Government Central distillery at Khanápur in the Belgaum District.	Gadag bonded warehouse.	1 2 0
Dhárwár			Háveri bonded warehouse.	
			Bijápur bonded warehouse.	
			Kumta bonded warehouse.	
Kánara (below-ghát)...	Do.	Do.	Kodibag bonded warehouse.	1 4 0
			Harnai bonded warehouse.	
Ratnágiri	Do.	Do.	Chiplun do.	1 2 0
			Ratnágiri do.	
			Rajapur do.	
			Malwan do.	
Sankheda Mewas State in Rewa Kántha Agency.	Messrs. Jamshedjee Nassarwanji Ginwalla and Hormusjee Jamshedjee Ginwalla.	Wadia distillery	Wadia distillery	
Mahi Kántha Leased area.		Dabhoda distillery	Dabhoda distillery	
			*Timba bonded warehouse.	1 2 0
			Vadagam bonded warehouse.	

* Closed from 1st April 1920.

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

APPENDIX

District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1919-20.				
		On recom- mendation of Committee.	On recom- mendation of Collector.	Want of bids.	Other reasons.	Total.
1	2	3				
1 Ahmedabad	Ahmedabad Municipality	...	6	...	...	6
2 Kaira	.....	...	1	1	...	2
3 Panch Mahāls	Godhra Municipality	...	...	...	...	...
4 Broach	1. Broach Municipality 2. Ankleshwar Tāluka 3. Hānsot Mahāl	...	...	...	...	...
5 Surat	1. Surat Municipality 2. Chorāsi Tāluka 3. Rānder Municipality 4. Olpād Tāluka 5. Bārdoli Tāluka including Vālod. 6. Jalālpur Tāluka 7. Chikhli do. 8. Bulsār do. 9. Pārdi do. 10. Māndvi do.	...	...	...	...	...
6 Thāna	1. Bāndra Municipality 2. Thāna do. 3. Sālsette Tāluka 4. Bassein do. 5. Māhim do. 6. Dāhānu Tāluka 7. Umbergaon Petha 8. Kalyān Tāluka 9. Bhiwadi do. 10. Murbād do. 11. Shāhāpur do. 12. Vāda do. (excluding Mokbāda Petha).	...	1	1	...	2
7 Bombay	One Committee for each of the seven Municipal Wards.	...	1	...	...	1
8 Kolāba	1. Alibāg Tāluka 2. Pen do. 3. Panvel do. 4. Karjat do. 5. Roha do.	...	2	...	...	2
9 Ratnāgiri	Ratnāgiri town	...	1	5	...	6
10 Kānara	.....	...	...	2	...	2
11 Dhārwar	1. Dhārwar Municipality 2. Hubli do. 3. Gadag do.	...	...	...	...	...
12 Belgaum	Belgaum City and Cantonment Municipality.	...	...	...	...	...

(a) These relate to closures and changes of sites of shops

(b) No definite recommendations

(c) Meetings were held twice and the Committees

(d) These are under

(e) No reference was made to Government as the Commissioner agreed

B.

Details as to meetings of Committees in 1919-20.						Hours for sale at shops during 1919-20.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given		to which effect not given.	Opening.	Closing.		
		wholly.	partly.					
4						5		6
1	2	(a) 1	...	(e) 1	A. M. 10 30	P. M. 8 30		
...	...	...	...	...	10 30	{ 8 30 9 0	Nadiad, Anand, Borsad, Umreth and Kapadwanj towns. Rural areas.	
1	2	1	...	(e) 1	10 30	{ 8 0 9 0	Godhra town. Rural areas.	
{ 1 1 1	{ 1 2 ...	(a) { 1 1	{ ... 1	{	{ 10 30	{ 8 30 9 0	Broach City and Ankleshwar town. Rural areas.	
{ (b) 1 ... (b) 1 1	{ 2 ... 1	{ (a) 1 ... (a) 1	{	{ (e) 1	{ 10 30	{ 8 0	Surat City.	
{ 1 1 1 1 1 1 1	{ 1 1 1 1 1 1 1	{ (a) { 1 1 1 1 1	{	{	{ 10 30	{ 8 30 9 0	Bulsar and Rander towns. Rural areas.	
{ 2 2 2 1 1 1 1 1 1 1	{ 1 1 1 1 1 1 1 1	{ (a) { 1 1 1 1	{	{	{ 10 30	{ 8 30 9 0	Kalyan and Bhiwandi towns. Thana, Kurla and Bandra towns and Rural areas.	
(c) 7	7	4	1	(e) 2	10 30	9 30		
{ 1 1 1 1 1	{ 1 1 1 1 1	(a) { 1 1 1 1	{	{	{ 10 30	9 0		
1	(d) 2	...	...	...	10 30	{ 8 30 9 0	Ratnagiri, Malwan, Vengurla and Chiplun towns. Rural areas.	
...	...	...	...	...	10 30	{ 8 30 9 0	Karwar and Kumta towns. Rural areas.	
{ 1	{	{	{	{	{ 10 30	{ 8 0 8 30	Dharwar, Hubli, Gadag and Ranabennur towns. Rural areas.	
1	1	(a) 1	...	...	10 30	{ 6 0 8 30	Belgaum, Athni and Nipani towns. Rural areas.	

and will be given effect to from 1st April 1921.
were made.

were consulted by circular five times.
consideration.

with the Collector's decisions on the Committee's recommendations.

District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1919-20.				
		On recom- mendation of Committee.	On recom- mendation of Collector.	Want of bids.	Other reasons.	Total.
1	2	3				
13	Bijápur ... Bijápur Municipality ...	...	...	1	...	1
14	Sholápur ... Sholápur do. ...	...	...	...	...	...
15	Sátára ... Sátára do. ...	...	...	...	...	...
16	Poona ... { 1. Poona City Municipality.. 2. Poona Cantonment and Suburban Municipality... }	...	...	...	...	...
17	Ahmednagar ... Ahmednagar City and Can- tonment and Bhingár Muni- cipality.	...	...	...	...	...
18	Nasik ... { 1. Násik Municipality ... 2. Málegaon do. ... }	...	...	...	...	...
19	West Khándesh { 1. Dhulia Municipality ... 2. Nandurbar Táluka ... 3. Akri do. ... 4. Táloda do. ... 5. Sháháda do. ... 6. Shirpur do. ... 7. Navapur Petha ... }	...	...	...	...	...
20	East Khándesh. { 1. Jalgaon Táluka ... 2. Bhu-ával do. ... 3. Yawal do. ... 4. Káver do. ... 5. Amalner do. ... 6. Erandol do. ... 7. Chopda do. ... 8. Pachora do. ... 9. Chalsgaon do. ... 10. Jamner do. ... }	...	...	...	...	...
Total ...		...	(f) 12	(g) 10	...	22

(f) Closed
(g) Closed for

B—continued.

Details as to meetings of Committees in 1919-20.					Hours for sale at shops during 1919-20.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations			Opening.	Closing.	
		to which effect given		to which effect not given.			
		wholly.	partly.				
4					5		6
3	2	...	...	(e) 2	A. M. 10 30	P. M. 8 0 8 30	Pijapur, Bagalkot, Guledgudd and Ilkal towns. Rural areas.
...	...	...	...	...	10 30	8 0 8 30	Sholapur City, Bārsi and Pandharpur towns. Rural areas.
1	...	...	...	...	10 30	8 0 8 30	Sā'ara, Wāi, Karād, Miraj and Sāngli towns. Rural areas.
1	1	(a) 1	...	...	10 30	8 30	Poona City and Cantonment.
1	...	...	...	...	10 30	8 30	Rural areas.
1	3	2	...	(e) 1	10 30	8 0 8 30	Ahmednagar City and Cantonment and Sangamner town. Rural areas.
1	2	(a) 1	...	(e) 1	10 30	8 30	Nāsik City, Mālegaon and Yeola towns and Mālegaon Camp.
1	1	(a) 1	...	...		9 0	Rural areas.
...	...	...	...	...		8 30	Dhulia and Nandurbār towns.
...	...	...	...	...	10 30		
...	...	...	...	...		9 0	Rural areas.
1	...	...	...	...		8 30	Jalgaon, Nāsirabad, Bhusāval, Pārola, Amalner, Chopda, Dharangaon and Brandol towns.
1	...	(a) 1	...	...			
1	1	(a) 1	...	...			
1	1	...	...	1	10 30		
1	1	...	...	(a) 1			
1	1	...	...	1			
1	1	...	...	...			
1	2	1	...	(e) 1			
1	...	...	...	...			
1	...	...	...	...		9 0	Rural areas.
...	...	...	...	...		...	

permanently.
the year.

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

APPENDIX C.

Statement showing the consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas (including Bombay City), (2) Rural areas and (3) the whole British District, of the Bombay Presidency during the year 1919-20.

Serial No.	District.	District headquarter towns and towns of 10,000 population or over.				Rural areas (i.e., districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head of population L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad.	3	251,239	65,637	19.5	576,570	21,708	1.8	827,809	87,345	5.1
2	Kaira	5	75,931	17,168	10.9	615,823	34,144	2.7	691,744	51,312	3.6
3	Panch Mahals	1	22,144	10,238	22.2	300,551	66,780	10.7	322,695	76,968	11.4
4	Broach	2	54,747	31,742	27.8	251,970	36,757	7.0	306,717	68,499	10.7
5	Surat	8	141,529	50,856	17.2	512,580	240,177	22.5	654,109	291,033	21.3
6	Thana	5	80,850	65,995	39.2	801,459	254,976	15.3	882,309	320,971	17.5
7	Bombay	...	979,445	680,249	33.3	.....	.....	.....	979,445	680,249	33.3
8	Kolaba	1	3,467	5,691	78.8	590,699	122,194	9.9	594,166	127,885	10.3
9	Ratanigiri	4	66,928	16,034	11.5	1,135,710	69,761	9.9	1,202,638	85,795	3.4
10	Kanara	2	28,502	5,005	8.4	402,046	30,465	3.6	430,548	35,470	4.0
11	Dharwar	4	133,089	33,165	11.6	892,916	34,730	1.9	1,026,005	66,895	3.1
12	Belgaum	3	67,251	44,123	31.5	875,569	30,903	1.7	943,890	75,026	3.8
13	Bijapur	4	70,391	16,096	11.0	792,582	18,209	1.1	862,973	35,005	1.9
14	Sholapur	3	107,992	32,561	14.4	660,338	11,559	0.8	768,330	44,120	2.7
15	Satara	3	41,569	5,874	6.8	1,039,709	15,960	0.7	1,081,278	21,834	1.0
16	Poona	3	183,074	128,799	33.8	888,438	18,861	1.0	1,071,512	147,660	6.6
17	Ahmednagar	2	48,147	25,385	25.3	697,158	9,009	0.5	945,305	34,394	1.7
18	Nasik	3	69,280	23,140	15.3	835,759	68,139	3.9	905,039	90,279	4.8
19	West Khandesh	2	42,639	15,058	17.0	538,084	135,656	12.1	580,723	140,893	12.5
20	East Khandesh	8	122,380	29,424	11.5	912,505	120,107	6.3	1,034,886	149,531	6.9
	Total ... { 1919-20 ...	61	2,590,584	1,300,240	24.1	13,622,467	1,340,746	4.8	16,113,051	2,640,985	7.9
	... { 1918-19 ...	* 61	2,590,584	1,233,565	22.9	13,622,467	1,238,027	4.4	16,113,051	2,471,992	7.4

* In the Akrani tract of West Khandesh.

R. E. ENTHOVEN,
Commissioner of Customs,
Salt and Excise.

Memorandum of Country Spirit Consumption, etc., in certain large towns.

Serial No.	Towns.	Population.	Consumption of Country spirit in terms of proof.		Actual realizations.		Total realizations 1919-20.
			1919-20.		Still-head duty.	Vend fee.	
			Total gallons.	Rate per head of population.			
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	216,777	62,272	13·8	5,05,963	3,04,575	8,10,538
2	Broach City	48,408	25,644	28·4	1,89,485	1,07,850	2,97,335
3	Surat City	114,868	37,941	15·9	3,04,007	1,07,550	4,11,557
4	Thana Town	15,591	15,658	48·2	1,12,203	51,700	1,63,903
5	Bandra do.	24,286	22,064	43·6	1,58,006	96,600	2,54,606
6	Coorla do.	15,091	8,400	26·7	59,253	18,800	78,053
7	Bassein do.	9,598	15,795	78·9	1,11,177	32,000	1,43,177
8	Panvel Town	6,757	7,920	56·3	41,873	27,100	68,973
9	Alibag do.	3,467	5,691	78·8	29,865	11,350	41,215
10	Dharwar City	30,289	9,874	15·6	82,816	38,750	1,21,566
11	Hubli Town	61,440	14,030	10·9	1,16,893	1,24,525	2,41,418
12	Beigam City and Cantonment...	42,623	39,792	44·8	3,28,882	67,855	3,96,737
13	Sholapur City, Cantonment and places ten miles round.	105,575	23,926	10·9	3,61,274	1,75,722	5,36,996
14	Satara City and Cantonment	19,145	3,627	9·1	2,48,003	2,03,282	4,51,285
15	Poona City and Cantonment	158,856	120,204	36·3	10,36,781	3,22,375	13,59,156
16	Ahmednagar City and Cantonment.	42,940	27,705	31·0	2,36,894	62,850	2,99,744
17	Nasik City	38,463	11,555	16·6	89,376	67,500	1,56,876
18	Dhulia Town	30,800	9,357	14·6	56,892	71,700	1,28,592
19	Jalgaon Town	17,867	5,651	15·2	28,678	33,200	61,878
20	Bhusaval do.	18,312	9,768	25·6	71,741	34,900	1,06,641
Total for Towns		1,013,190	476,874	22·6	41,70,062	19,60,184	61,30,246

R. E. ENTHOVEN,
Commissioner of Customs,
Salt and Excise.

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold at (c) for sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; British District of the Presidency

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy.	Number of licenses issued for					Number of trees		
		Cocoanut and Brab.	Date and Wild Palm.		At Booths.	Domestic consumption.	Tree-foot booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	3		4	5	6	7	8	9	10	11	
		Rs. a. p.	Rs. a. p.	Rs. a. p.								
1	Ahmedabad	5 0 0	2 0 0	0 9 0	...	1	2	1	4	...	...	
2	Kaira	(a) 0 8 0	(a) 0 8 0	...	25	...	...	...	25	...	25	
3	Panch Mahāle	...	0 4 0	...	7,987	2	...	...	7,989	...	9,601	
4	Broach	5 8 0	2 8 0	0 8 0	75	73	7	...	155	...	1,496	
		(b) 7 0 0	(b) 4 0 0	(b) 0 6 0								
		(c) 5 8 0	(c) 2 8 0	(c) 0 3 0								
		(d) 6 0 0	(d) 3 0 0	(d) 0 3 0								
		(e) 5 0 0	(e) 2 0 0	(e) 0 3 0								
		(f) 4 8 0	(f) 1 8 0	(f) 0 3 0								
5	Surat	(g) 1 12 0	(g) 1 0 0	(g) 0 3 0	12,632	579	182	...	13,393	...	1,040	
		(h) 1 0 0	(h) 0 4 0	(h) 0 1 6								
		(i) 3 0 0	(i) 1 0 0	(i) 0 3 0								
		(j) 6 0 0	(j) 2 0 0	...								
		.....	(j-1) 1 0 0	.....								
		.....	(k) 1 4 0	.....								
		.....	(k-1) 1 8 0	.....								
		(l) 12 0 0	6 0 0	0 6 0								
		(m) 10 0 0	5 0 0	...								
6	Thāna	(n) 7 8 0	3 0 0	0 4 0	87	903	166	1	1,157	880	10,059	
		(o) 5 0 0	2 0 0	...								
		(p) 9 0 0	3 0 0	...								
7	Bombay	12 0 0	6 0 0	0 9 0	4	90	127	80	301	21,711	641	
		(q) 12 0 0	6 0 0	...								
8	Kolāba	(r) 9 0 0	3 0 0	0 3 0	23	47	19	...	89	371	523	
9	Ratnāgiri	8 0 0	3 0 0	0 4 6	...	808	87	...	890	15,962	...	
10	Kānara	8 0 0	3 0 0	0 6 0	...	214	95	...	309	5,350	...	
11	Dhārwar	6 0 0	3 0 0	0 6 0	...	16	109	...	125	...	...	
12	Belgaum	6 0 0	3 0 0	0 6 0	...	10	85	...	95	...	...	
13	Bijāpur	6 0 0	3 0 0	0 6 0	...	47	109	...	156	...	...	
14	Sholāpur	6 0 0	3 0 0	0 6 0	...	20	12	...	32	...	...	
15	Sātāra	6 0 0	2 0 0	0 9 0	64	...	10	...	74	30	...	
16	Poons	6 0 0	3 0 0	0 6 0	21	26	29	2	78	1	...	
17	Ahmednagar	6 0 0	3 0 0	0 6 0	...	1	5	...	6	...	...	
18	Nāsik	6 0 0	2 0 0	0 9 0	12	12	17	...	41	...	...	
19	West Khāndesh	6 0 0	2 0 0	0 9 0	...	2	6	...	...	...	...	
20	East Khāndesh	6 0 0	2 0 0	0 9	...	2	2	...	4	...	...	
	Total	.....	.....	.....	20,980	2,848	1,069	84	24,931	44,305	23,585	

D.

booths ; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each during the year 1919-20.

1918-19.													
Licensed to be tapped.		Quantity of toddy sold.	Number of licenses issued for					Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.		
12	13	14	15	16	17	18	19	20	21	22	23	24	25
300	300	Gallons. 7,845	...	1	4	2	7	...	...	200	200	Gallons. 6,836	
...	25	.....	21	...	...	...	21	...	21	...	21	.....	(a) Kaira District and Doroli, Anodra and Indran villages of Modasa Mahál of Ahmedabad District.
106	9,907	1,793	6,893	1	...	...	6,894	...	8,656	50	8,706	.....	
1,762	3,259	83,398	34	77	7	...	118	...	640	2,464	3,094	67,062	
202,852	203,892	3,872,214	12,434	761	205	...	13,400	...	758	1,97,800	1,98,558	4,000,051	(b) Surat City, and 10 miles round. (c) Olpad Taluka beyond 10 miles from Surat City. (d) Jalpur Taluka and 33 coast villages of Bulsar Taluka. (e) Pardi Taluka. (f) Bulsar Taluka, exclusive of 33 coast villages. (g) Bardoli Taluka and part of Mandvi Taluka south of the Tapi. (h) Part of Mandvi Taluka north of the Tapi. (i) Chikhli Taluka. (j) Danga. (j-1) Chikhli Taluka for Kaliparaj. (k) Pardi and Bulsar-East for Kaliparaj. (k-1) Bulsar-West for Kaliparaj. (l) Siletto and Bassin Talukas. (m) Mahim Taluka. (n) Dahadu Taluka. (o) Umbargaon Petha. (p) Rest of the district and Jawhar State.
41,969	52,907	2,189,067	44	946	162	1	1,153	974	10,223	42,313	53,509	1,930,884	
3,186	25,533	1,656,208	4	91	131	80	206	22,266	696	3,534	26,496	1,883,882	
460	1,354	47,621	14	32	17	...	63	284	486	367	1,137	78,809	(q) Panvel and bagayat part of Alibag Taluka. (r) Rest of the district and Sindhgad Mahál.
...	15,962	1,196,572	...	933	88	...	1,021	17,790	...	...	17,790	1,381,744	
1,237	6,637	546,547	...	185	89	...	274	4,833	55	1,247	6,135	478,719	
30,640	30,640	779,412	...	19	109	...	128	...	...	32,737	32,737	834,871	
23,397	22,397	764,978	...	10	85	...	95	...	...	25,484	25,484	703,566	
28,564	26,564	693,395	...	48	112	...	160	...	...	23,999	23,999	411,017	
13,969	13,958	851,284	...	21	12	...	33	...	...	11,756	11,756	368,198	
195	225	1,062	88	...	9	...	97	...	...	253	253	2,268	
12,263	12,264	585,247	11	27	29	2	69	1	...	11,134	11,135	605,811	
918	918	33,691	...	1	5	...	6	...	...	1,123	1,123	34,254	
1,180	1,180	19,921	16	7	16	...	39	...	...	1,216	1,216	17,700	
380	380	29,344	...	2	6	...	8	...	...	270	270	23,745	
148	148	3,794	...	1	2	...	3	...	...	250	250	3,273	
230,504	423,394	12,895,366	19,659	3,163	1,088	85	23,995	48,148	21,534	356,187	423,869	12,836,705	

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

APPENDIX E.

Statement showing the quantities of (a) imported denatured spirits passed into consumption at the favourable $7\frac{1}{2}$ per cent. ad valorem Rate of Duty and (b) locally produced denatured spirits passed into consumption free of duty during the year 1919-20 in the Bombay Presidency.

Denatured spirit imported from Foreign countries.		DENATURED SPIRIT PRODUCED IN INDIA.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of Produc- tion.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.			Imp. Gals.		
United Kingdom ...	13	...	...	...	Calcutta ...	19,447	...	
Java ...	90,471	Ahmedabad	537	...	Madras ...	27	...	
	...	...	...	...				
Total ...	90,484	...	537	...	.....	19,474	...	

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

APPENDIX F.

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Cultivation.					Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1919.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Name of Táluka in which permitted.	Of Gánja.		Of Bháng.			Gánja.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Aores.		Aores.		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar District.																
Ahmednagar ...	5	465	...	...	Ahmednagar ...	5,442	...	2,575	30	...	...	52	...	8,017	91	...
					Bombay ...	...	...	169	44	38	624	114	190	783	158	213
					Surat ...	...	...	12	13	...	52	30	...	64	52	...
					Ahmedabad ...	...	...	41	8	4	90	80	23	131	38	27
Total ...	5	465	...	...		5,442	...	2,787	104	37	766	235	203	8,995	339	240

F.

in, and issued from and balance at the Warehouses, etc., during the year ending the 31st March 1920.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1920.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.									
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs. a. p.	Rs.
883	50	...	759	...	...	1,067	3	...	4,708	39	...	160	60	{ 25 0 0 to 30 0 0 }	.....
409	144	180	106	...	2	114	1	...	154	13	31	23	56	20 0 0	280
40	33	...	...	...	...	10	2	...	14	17	...	3	110	20 0 0	.....
85	30	19	...	...	...	...	...	...	43	8	8	6	100	30 0 0	400
1,420	257	190	*865	...	*2	1,701	6	...	4,910	76	30	201			

* Includes issues to foreign countries.

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

APPENDIX G.

Summary of the Accounts of the Opium Transactions in Native States during the year 1919-20.

Name of State or Political Agency.		Stock on 1st April 1919.	Imported from Government Opium Depôts.	Confiscated Opium.	Excess on reweighment.	Total.	Sold and consumed.
1		2	3	4	5	6	7
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.
1	Cutch ...	606	2,940	1	...	3,547	2,770
2	Káthiáwár ...	2,880	13,324	48	22	16,274	14,810
3	Palanpur ...	554	4,870	...	...	5,424	4,694
4	Mahi Kántha ...	322	1,642	...	...	1,964	1,732
5	Rewa Kántha ...	1,378	3,423	2	9	4,812	3,559
6	Cambay ...	135	720	...	1	856	705
7	Other States ...	392	2,137	...	...	2,529	1,876
Total for the year 1919-20 ...		6,267	29,056	51	32	35,406	30,146
Total for the year 1918-19 ...		6,014	30,967	1	14	33,936	30,669

Name of State or Political Agency.		Dryage.	Stock on 31st March 1920.	Population.	Rate of licit consumption per head of population.	Remarks.
1		8	9	10	11	12
		Seers.	Seers.		Tola.	
1	Cutch ...	2	775	512,479	·4	
2	Káthiáwár ...	8	1,456	2,494,924	·4	
3	Palanpur ...	10	720	515,216	·7	
4	Mahi Kántha ...	14	218	412,688	·3	
5	Rewa Kántha ...	13	1,240	665,120	·4	
6	Cambay ...	2	149	72,760	·7	
7	Other States ...	3	650	2,488,670	·06	
Total for the year 1919-20.		52	5,208	7,161,866	·3	
Total for the year 1918-19.		60	6,267	7,161,866	·3	

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1919-20.

District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against Current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
				Current.	Arrears.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Ahmedabad	15,65,059	...	15,65,059	13,98,331	...	13,98,331	1,66,728	...	...	40,922	14,48,253	
2 Kaira	5,21,723	...	5,21,723	4,78,024	...	4,78,024	43,699	...	...	45,556	5,23,580	
3 Panch Maháls	4,84,415	...	4,84,415	4,76,437	...	4,76,437	7,978	...	...	13,909	4,90,346	
4 Broach	8,24,907	95	8,24,902	7,65,979	95	7,66,074	58,828	...	...	61,823	8,27,897	
5 Surat	28,87,075	...	28,87,075	28,33,930	...	28,33,930	53,145	...	...	36,662	28,70,592	
6 Thána	33,13,355	...	33,13,355	33,10,516	...	33,10,516	2,839	...	...	13,657	33,24,173	
7 Bombay	1,15,64,275	9,177	1,15,73,452	1,01,77,816	...	1,01,77,816	13,95,636	...	19,324	13,54,136	1,15,31,952	
8 Kolába	11,03,638	8,372	11,12,010	10,90,410	5,074	10,95,484	16,526	...	3,298	43,207	11,38,691	
9 Ratnágiri	7,16,911	751	7,17,662	6,39,792	407	6,40,199	77,463	...	4,942	77,771	7,17,970	
10 Kánara	3,23,759	201	3,23,960	2,88,955	139	2,89,094	34,866	...	424	24,457	3,13,551	
11 Dhárwar	15,99,834	...	15,99,834	15,25,626	...	15,25,626	74,098	115	...	71,500	15,97,126	
12 Belgaum	13,32,042	...	13,32,042	13,15,927	...	13,15,927	16,115	...	...	45,349	13,61,276	
13 Bijápur	6,59,225	...	6,59,225	6,52,485	...	6,52,485	6,740	...	...	20,115	6,72,600	
14 Sholápur	10,31,775	...	10,31,775	10,00,327	...	10,00,327	31,198	250	...	38,990	10,39,317	
15 Sátára	6,67,764	...	6,67,764	6,02,040	...	6,02,040	65,724	...	...	67,354	6,69,394	
16 Poona	25,66,819	5,772	25,72,591	23,36,907	1,265	23,38,172	2,34,419	...	4,507	1,91,861	25,30,033	
17 Ahmednagar	6,93,590	...	6,93,590	6,67,492	...	6,67,492	26,098	...	...	45,753	7,13,245	
18 Násik	12,50,254	...	12,50,254	11,56,153	...	11,56,153	81,038	13,063	...	89,612	12,45,765	
19 West Khándesh	15,25,701	...	15,25,701	14,82,818	...	14,82,818	42,883	...	...	3,935	14,86,753	
20 East Khándesh	18,23,276	9,263	18,32,539	17,31,310	6,804	17,38,114	93,825	600	1,859	1,07,470	18,45,584	
Total	3,64,55,297	33,631	3,64,88,928	3,39,31,275	13,784	3,39,45,059	25,29,841	14,028	34,354	24,03,039	3,63,48,098	

APPENDIX I.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1919-20.

District.	Amount as per Treasury Account.	DEDUCT.		Net Collections.	ADD.		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix H).	Remarks.
		Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, etc.	Collections made in advance and subsequently brought to account.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Ahmedabad	14,48,253	.....	49,922	13,98,331	...	1,66,728	15,05,059	
2 Kaira	10,13,926	4,76,437	(a) 59,465	4,78,024	...	43,699	5,21,723	(a) Includes Rs. 13,909 on account of the Panch Maháls.
3 Panch Maháls	...	.....	...	...	4,76,437	7,978	4,84,415	
4 Broach	8,27,897	...	61,823	7,66,074	...	58,828	8,24,902	
5 Surat	28,70,592	...	36,662	28,33,930	...	53,145	28,87,075	
6 Thána	33,24,173	...	13,657	33,10,516	...	2,839	33,13,355	
7 Bombay	1,15,31,952	...	13,54,136	1,10,77,816	...	13,95,636	1,15,73,452	
8 Kolába	11,38,691	...	43,207	10,95,484	...	16,526	11,12,010	
9 Ratnágiri	7,17,970	...	77,771	6,40,199	...	77,463	7,17,662	
10 Kánara	3,13,551	...	24,457	2,89,094	...	34,866	3,23,960	
11 Dhárwar	15,97,126	...	71,500	15,25,626	...	74,098	15,99,719	
12 Belgaum	13,61,276	...	45,349	13,15,927	...	16,115	13,32,012	
13 Bijápur	6,72,600	...	20,115	6,52,485	...	6,740	6,59,225	
14 Sholápur	10,39,317	...	38,990	10,00,327	...	31,198	10,31,525	
15 Sátára	6,69,394	...	67,354	6,02,040	...	65,724	6,67,764	
16 Poona	25,30,033	...	1,91,861	23,38,172	...	2,34,419	25,72,591	
17 Ahmednagar	7,13,245	...	45,753	6,67,492	...	26,098	6,93,590	
18 Násik	12,45,765	...	89,612	11,56,153	...	81,038	12,37,191	
19 West Khándesh	14,86,753	...	3,935	14,82,818	...	42,833	15,25,701	
20 East Khándesh	18,45,584	...	1,07,470	17,38,114	...	93,825	18,31,939	
Total	3,63,48,098	4,76,437	24,03,039	3,34,68,622	4,76,437	25,29,841	3,64,74,900	

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkari Laws in each under the heads (1) offences relating to liquor, (2) offences relating to under the Opium Act investigated,

Number.	District.	Cases detected (Abkari).											
		Offences relating to liquor.						Offences relating to hemp-drugs.					
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed Sale.	Other miscellaneous offences.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ahmedabad	...	11	11	16	...	...	38	...	1	2	...	3
2	Kaira	...	18	8	6	...	29	61	...	6	1	...	7
3	Panch Mahals	...	81	4	11	...	37	133	...	2	1	...	4
4	Broach	...	...	30	2	...	3	41	...	...	...	...	...
5	Surat	...	26	64	15	4	25	134	...	...	...	...	...
6	Thana	...	37	100	...	3	10	150	...	...	...	...	...
7	Dombay	...	...	113	...	1	7	121	...	1	93	1	95
8	Kolaba	...	...	2	1	7	3	13	1	...	1	...	2
9	Ratnagiri	...	8	34	10	...	12	64	...	...	...	...	...
10	Kanara	...	...	9	2	...	15	26	1	...	...	2	3
11	Dharwar	...	81	11	50	25	...	167	2	...	6	10	18
12	Belgaum	...	13	20	22	7	6	67	1	1	...	...	2
13	Bijapur	...	175	22	63	3	3	266	...	...	2	...	2
14	Sholapur	...	...	1	...	...	14	15	2	...	6	2	12
15	Satara	...	4	9	...	3	2	18	...	...	2	...	3
16	Poona	...	...	...	...	1	2	3	...	1	4	1	11
17	Ahmednagar	...	...	5	2	...	1	8	...	...	6	2	8
18	Nasik	...	68	12	1	2	24	107	...	...	2	...	3
19	West Khandesh	...	267	58	...	...	5	330	1	9	...	...	11
20	East Khandesh	...	69	38	70	19	...	195	...	...	6	...	6
21	Baroda Cantonment	...	...	...	...	...	...	...	...	...	...	...	...
Total		1919-20	859	557	271	74	107	1,957	8	21	129	19	190
		1918-19	923	367	248	52	295	1,890	2	27	93	21	144

J.

District of the Bombay Presidency proper detected by Government Establishment hemp-drugs and (3) offences relating to cocaine, and (b) number of cases during the year 1919-20.

Offences relating to cocaine.				Total (Akari).	Cases in which convictions were obtained.	Cases detected (Opium).										Quantity of contraband opium seized.
Illegal importation, exportation and transportation.	Illegal possession.	Unlicensed sale.	Total.			Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).		
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
...	1	...	1	42	42	...	...	6	...	1	1	...	...	8	Seers. ts. grs.	
...	...	...	2	70	63	...	2	8	...	3	...	...	...	13	20 59 175½	
...	...	...	...	137	135	...	...	23	2	...	...	...	...	38	10 17 0½	
...	...	...	...	41	40	...	...	...	...	3	...	...	...	3	0 2 45 Chandol.	
...	...	...	...	134	129	...	...	4	1	...	...	...	...	5	38 20 23	
...	...	...	...	150	144	...	...	1	...	...	...	...	...	1	1 70 135	
...	118	1	119	335	331	...	...	335	1	15	...	1	2	354	0 1 90 Chandol.	
...	...	...	...	15	13	...	...	...	...	...	...	1	...	1	11 45 0	
...	...	...	...	64	63	...	...	...	...	...	...	...	...	...	6 30 0	
...	...	...	...	29	26	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	185	173	...	1	4	...	...	...	5	...	10	0 35 73	
...	...	...	...	69	53	...	...	...	...	...	...	...	...	...	0 0 67½ Madat.	
...	...	...	...	268	233	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	27	25	...	1	3	...	...	...	...	6	10	3 1 11½	
...	...	...	...	21	11	...	...	3	...	...	...	...	6	9	0 12 0	
...	...	...	...	14	13	...	...	1	...	...	...	...	4	5	0 1 90	
...	...	...	...	16	11	...	1	4	...	...	...	1	10	16	0 9 30	
...	...	...	...	110	108	...	1	2	...	...	...	...	4	7	0 15 75	
...	...	...	...	341	338	...	...	...	...	9	...	...	...	9	0 4 0	
...	...	...	...	201	189	...	1	28	...	5	...	3	...	37	2 26 28½	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	119	1	122	2,269	2,140	...	7	427	4	44	1	11	32	526	2,267 22 7½	
...	67	12	69	2,103	1,985	...	1	629	5	74	2	4	6	720	0 3 135 Chandol.	
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																
...																

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

APPENDIX K.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1919-20.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.	Remarks.
	On licensed premises.	Elsewhere.			
1	2	3	4	5	6
Ahmedabad	1	31	.....	.....	
Kaira		56	.....	2	
Panch Maháls		6	.....	.....	
Broach		35	.....	.....	
Surat		54	.....	.....	
Thána		97	.....	.....	
Bombay		4,713	.....	.....	
Kolába		37	.....	1	
Ratnágiri		6	.....	.....	
Kánara		8	.....	.....	
Dhárwár		70	.....	.....	
Belgaum		77	.....	.....	
Bijápur					
Sholápur		71	.....	.....	
Sátára		16	.....	.....	
Poona		1,208	.....	.....	
Ahmednagar		68	.....	.....	
Násik		77	.....	.....	
West Khándesh		33	.....	.....	
East Khándesh		49	.....	.....	
Total {	1919-1920	1	6,712	.....	3
	1918-1919	9	6,954	1.	.....

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

APPENDIX L.

APPENDIX
PROVINCIAL

Statistics of wholesale vend of foreign spirits and fermented liquors.

1	2	3	4	5	6	7	8	9	10
Name of District.	LICENSES FOR WHOLESALE VEND OF IMPORTED SPIRITS AND IMPORTED FERMENTED LIQUORS AND MALT LIQUORS MANUFACTURED IN INDIA, FORM NO. V (FEE RANGING FROM RS. 100 TO RS. 300 PER ANNUM).								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
Town and Island of Bombay.	70	Gals. 18,757	Gals. 147,712	Gals. 1,444,598	Gals. 9,848	Gals. 2,687	Gals. 2,904	Gals. 21,594	Gals. ...
Poona	1	18	120	2,214	...	58	160	24	...
Total { 1919-20 ...	71	18,775	147,832	1,446,812	9,848	2,745	3,064	21,618	...
{ 1918-19 ...	60	42,119	122,832	1,690,966	204,418	8,625	7,048	63,662	...

L.

STATEMENT A.

in the Bombay Presidency proper during the year 1919-20.

11	12	13	14	15	16	17	18	19
LICENSES FOR WHOLESALE VENDOR OF SPIRITS MANUFACTURED IN THE PRESIDENCY PROPER TO THE TRADE (FEE PER ANNUM).			LICENSES FOR WHOLESALE VENDOR OF FERMENTED LIQUORS, WHETHER MANUFACTURED AT A LICENSED BREWERY OR IMPORTED BY LAND OR SEA (FEE RS. 15 PER ANNUM).					REMARKS.
Number of licenses.	*Quantity of Spirit sold thereunder.		Number of licenses.	Quantity of fermented liquor sold thereunder.				
	To other licensed vendors.	To the public.		To other licensed vendors.		To the public.		
				Beer.	Wines.	Beer.	Wines.	
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	22,338	66	...	...	...	.....	...	
...	...	...	..		...		...	
...	22,338	66	...	.....	...	.....	...	
...	49,330	2,028	...	...	...	.....	...	

* There are no separate licenses for the wholesale vend of locally made spirits. These are sold under licenses shown in Col. 2.

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

APPENDIX

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits and

1	2	3	4	5	6	7	8	9	10	11	12	13		
Name of District.	FOREIGN SPIRITS AND FERMENTED LIQUORS.													
	Sold under Shop Licenses.								Sold under Hotel or Dak Bungalow Licenses.					
	On Fixed Fees.				On fees determined by auction.				Number of Licenses.	Sales thereunder.				
	Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.				Wines.	Spirits.	Beer.		
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.						
1	Ahmedabad ...	10	Gals. 410	Gals. 3,748	Gals. 2,676	...	Gals. ...	Gals. ...	Gals. ...	6	Gals. 19	Gals. 816	Gals. 205	
2	Kaira ...	8	27	231	8	...	...	...	...	...	...	...	...	
3	Panch Mahāls ...	1	5	178	12	...	...	...	...	...	...	...	...	
4	Broach ...	8	90	1,358	88	...	...	...	...	...	...	...	...	
5	Surat ...	7	384	3,560	786	...	...	...	...	...	...	...	...	
6	Thāna ...	11	164	1,508	608	...	...	...	...	8	59	881	1,960	
7	Bombay ...	93	79,116	291,255	838,668	...	1,377	4,425	6,604	66	11,133	39,141	178,606	
8	Kolāba ...	6	70	329	112	...	...	...	...	9	71	214	419	
9	Ratnāgiri ...	6	43	377	22	...	...	...	...	...	...	...	...	
10	Kānara ...	6	120	426	173	...	...	...	...	...	...	...	...	
11	Dhārwar ...	8	346	4,956	2,039	...	...	...	...	...	...	...	...	
12	Belgaum ...	6	535	3,246	10,415	...	...	...	...	2	...	...	23,307	
13	Bijāpur ...	3	2	329	45	...	...	...	...	1	1	1	7	
14	Sholāpur ...	5	57	847	499	...	...	...	...	2	9	40	361	
15	Sātara ...	6	108	681	272	...	...	...	...	4	55	85	1,506	
16	Poona ...	*22	3,054	18,036	34,064	...	...	...	...	25	323	1,546	120,291	
17	Ahmednagar ...	6	425	6,487	4,468	...	...	...	...	6	6	977	59,447	
18	Nāsik ...	7	958	5,590	15,681	...	...	...	...	7	61	797	231,794	
19	West Khāndesh...	3	44	970	34	...	...	...	...	...	...	...	...	
20	East Khāndesh..	5	151	2,472	948	...	...	...	...	1	12	91	1,200	
Total {		1919-20.	217	86,119	346,634	911,608	...	1,377	4,425	6,604	137	11,749	44,589	619,103
		1918-19.	220	59,004	365,837	654,861	...	...	...	...	142	6,807	38,341	661,037

*Includes one 'off' license for the sale of beer only shown in column 20 of Imperial Return III.

NOTE.—Columns 10—13 include particulars regarding "Ordinary"
Columns 14—17 include particulars regarding "Dining"
Besides the sales entered in the statement, 241,277 gallons
Sales shown in columns 7—9 against Bombay are for the

AL.

STATEMENT B.

fermented liquors in the Bombay Presidency proper during the year 1919-20.

14	15	16	17	18	19	20	21	22	23	24	25	26
				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.							SPIRITS MADE IN OUTSTILLS.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.			Number of vendors connected with the outstill.	Quantity sold by them.
Number of Licenses.	Sales thereunder.			Number of Licenses.	Quantity sold.			Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.		
	Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.					
3	Gals. 9	Gals. 245	Gals. 405	...	Gals. 5,349	Gals. ...	Gals. ...	Gals. 12,080	Gals. 648	Gals. ...	...	Gals. ...
...	...	...	...	...	232	...	...	...	...	...	...	...
1	1	40	48	...	...	...	...	...	...	...	...	...
1	1	33	78	...	897	...	...	...	...	...	...	...
1	7	147	218	...	1,644	...	...	...	...	...	...	...
2	27	739	1,518	...	2,078	...	...	...	...	...	...	...
3	522	3,178	12,598	...	92,766	...	6,026	...	...	...	...	...
2	2	72	213	...	564	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	...	20	...	...	4	...	...	...	...	...	...	...
2	14	131	...	...	...	...	...	...	...	...	...	...
2	31	412	672	...	...	...	3	...	...	...	...	...
1	1	40	50	...	...	...	...	...	...	...	...	...
2	20	203	797	...	2,106	...	...	...	...	...	...	...
1	1	67	151	...	695	...	...	...	...	...	...	...
3	606	295	3,819	...	4,115	...	...	...	...	...	...	...
1	1	63	317	...	...	...	...	...	...	...	...	...
2	45	443	2,284	...	...	...	...	...	...	...	...	...
1	...	2	4	...	8	...	...	...	...	...	...	...
1	22	261	2,427	...	609	...	...	...	...	...	...	...
30	1,310	6,391	25,599	...	1,11,067	...	6,029	12,080	648	...	...	...
31	475	5,167	21,645	1	57,378	...	19,178	23,489	8,380	...	...	...

Refreshment Room " and " Canteen Tenant " licenses,
 Car " and " Steamer " licenses.
 of denatured spirit were sold during the year under report.
 8 " On " shops auctioned for the last 6 months of the year under report.

R. E. ENTHOVEN,
 Commissioner of Customs, Salt and Excise.

APPENDIX N.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. spirit and the consumption in terms of prescribed sale strengths in each British district of the Presidency during the year 1919-20.

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Consumption.			
				1918-19.		1919-20.	
				30° U.P.	60° U.P.	30° U.P.	60° U.P.
1	2	3		4	5	6	7
		1918-19.	1919-20.	Gallons.	Gallons.	Gallons.	Gallons.
1	Ahmedabad	3	2	67,182 (25° U.P.) 2,482*	66,460 (40° U.P.) 15,071 (45° U.P.) 9,966† (40° U.P.) 45,337	67,536 (25° U.P.) 2,273*	56,940 (40° U.P.) 15,699 (45° U.P.) 11,218* (40° U.P.) 53,339
2	Kaira	49	49	27,633		27,583	
3	Panch Mahals	32	32	10,497	1,41,989	10,464	1,74,107
4	Broach	10	10	66,672	73,817	59,138	67,756
5	Surat	53	63	1,29,659	4,73,940	1,38,586	4,85,057
6	Thana	20	20	58,942	5,23,998	56,578	7,03,416
7	Bombay	...	...	(25° U.P.) 8,04,292	16,402	(25° U.P.) 8,94,966	22,558
8	Kolaba	24	24	75,630	1,23,150	82,923	1,74,598
9	Ratnagiri	15	14	64,604	88,626	66,589	97,956
10	Kanara {	Below-ghat ...	4	27,173	(40° U.P.) 7,562	27,960	(40° U.P.) 3,055
		Above-ghat ...	14	42,366	14,162	5,160	8,633
11	Dharwar	29	34	78,733	44,516	73,441	38,718
12	Belgaum	26	26	71,563	48,875	78,366	50,426
13	Bijapur	45	45	18,738	54,090	19,939	52,620
14	Sholapur	...	...	19,703	75,933	20,203	74,945
15	Satara	16	16	19,444	31,170	17,129	24,610
16	Poona	19	19	1,88,179	63,400	1,71,322	69,340
17	Ahmednagar	4	4	46,935	11,101	41,774	12,880
18	Nasik	77	77	37,748	1,60,853	33,556	1,58,225
19	West Khándesh	31	33	11,940	3,14,340 (a) 33,548	9,855	3,33,738 (a) 25,803
20	East Khándesh	66	66	13,866	3,06,140	12,205	3,52,468
Total		537	552	(25° U.P.) 8,06,744 (30° U.P.) 10,77,207	(40° U.P.) 67,970 (45° U.P.) 9,966 (60° U.P.) 26,66,510	(25° U.P.) 8,97,239 (30° U.P.) 10,35,307	(40° U.P.) 72,093 (45° U.P.) 11,218 (60° U.P.) 29,84,794

* Deesa Cantonment.

(a) In the Akrani tract of West Khándesh.

† 40° U.P. in the case of Kaira and Kanara (below-ghat).

R. E. ENTHOVEN,

Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN I.—REVENUE.

IMPERIAL RETURN

Name of district.	Country spirits.						Country Tari-Tre tax receipts.
	Duty on distillery spirits.	Fees from distil- leries.	License fees for sale of distillery spirits.	Total receipts from distil- lery spirits.	Receipts from out- stills and other similar systems.	Total receipts from country spirits.	
	2	3	4	5	6	7	
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	6,42,395 82,646	...	3,71,547 16,177	10,13,842 98,822	.....	10,13,842 98,822	600
Kaira	1,66,141 3,946	...	1,42,373 465	3,08,514 9,411	.....	3,08,514 9,411	.....
Panch Mahals	1,75,867 1,34,976	...	1,34,164 26,550	3,10,031 1,51,526	.....	3,10,031 1,51,526	381
Broach	4,66,653	...	2,23,051	6,90,603	.....	6,90,603	10,963
Surat	13,52,887 1,07,592	...	3,44,925 3,300	17,27,812 1,11,492	.....	17,27,812 1,11,492	7,13,160
Thana	23,51,408 44,567	...	5,88,150 21,300	29,39,558 65,867	.....	29,39,558 65,867	1,88,649 1,950
Bombay	63,23,247	...	21,20,359	84,43,606	.....	84,43,606	2,76,825
Kolaba	7,66,429 15,639	...	3,06,121 4,294	10,72,550 19,983	.....	10,72,550 19,983	10,847 2,455
Ratnagiri	3,57,859	...	1,65,504	5,23,363	.....	5,23,363	1,26,437
Kanara	1,83,639	...	31,878	2,15,517	.....	2,15,517	43,355
Dhárwar	5,70,019 78,418	...	3,36,885 11,842	9,06,904 90,260	.....	9,06,904 90,260	99,273 4,311
Belgaum	6,33,327 1,14,834	...	1,73,109 26,532	8,05,436 1,41,416	.....	8,05,436 1,41,416	62,079 25,455
Bijapur	2,77,651 6,339	...	93,217 1,402	3,70,868 7,991	.....	3,70,868 7,991	57,436 515
Sholapur	3,50,517 10,756	...	1,73,186 8,384	5,23,703 19,140	.....	5,23,703 19,140	30,163 5,835
Satara	1,81,973 66,030	...	1,46,531 66,701	3,28,554 1,22,731	.....	3,28,554 1,22,731	855 283
Poona	12,69,056 28,955	...	4,72,563 24,225	17,41,618 53,210	.....	17,41,618 53,210	30,767 21
Ahmednagar	2,05,943	...	1,10,963	4,06,925	.....	4,06,925	2,728
Nasik	5,77,195	...	4,66,413	10,43,608	.....	10,43,608	2,366
West Khándesh	6,78,002	...	7,24,897	14,02,899	16,963	14,10,862	790
East Khándesh	9,38,212	...	6,31,593	15,64,805	.....	15,64,805	219
Total	1919-1920	...	(a) 77,57,197	2,63,40,516	16,963	2,63,57,479	16,90,344
	1918-1919	...	69,64,226	2,42,66,956	14,235	2,42,81,191	16,08,881
			1,63,716	8,39,037		8,39,037	40,118

1. The revenue, if any, derived from excisable articles of different kinds issued to Native States and foreign

	Rs.
(a) Vend fees	71,64,695
License fees	5,92,503
Total	77,57,197

I.—REVENUE.

Fermented Liquors.			Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.
Other receipts from tari (license fees etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India, or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	
9	10	11	12	13	14	15	16	17	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
390		980	.....	.....	.....	.....	9,420	9,420	10,24,242 98,822
12		12	.....	.....	.....	.....	403	403	3,08,929 9,411
418		799	.....	.....	.....	.....	40	40	3,10,870 2,51,526
12,938		23,923	.....	.....	.....	.....	1,694	1,694	7,16,320
2,27,580		9,40,740	.....	.....	.....	.....	3,168	3,168	26,71,720 1,11,492
73,567 217		2,62,216 2,167	.....	.....	.....	.....	4,374	4,374	32,06,148 68,034
4,60,292		7,39,117	.....	.....	.....	6,06,997	2,94,948	9,01,945	1,00,94,668
5,372 840		16,219 3,305	.....	.....	.....	.....	2,395	2,395	-10,91,164 23,288
47,368		1,73,805	.....	.....	.....	.....	649	649	6,97,817
37,062		80,917	.....	.....	.....	.....	405	405	2,36,639
2,77,964 20,792		3,77,237 25,103	.....	.....	.....	.....	3,765	3,765	12,87,906 1,16,363
1,88,400 44,177		2,50,479 69,632	193	.....	193	.....	3,442	3,442	10,59,550 2,11,048
1,36,149 1,737		2,23,585 2,252	.....	.....	.....	.....	826	826	5,95,279 10,243
86,538 6,099		1,16,700 11,934	.....	.....	.....	.....	2,819	2,819	6,43,222 31,074
505 437		1,360 720	.....	.....	.....	.....	2,168	2,168	3,32,082 1,23,451
94,789 35		1,25,566 56	249	.....	249	.....	20,144	20,144	18,87,567 53,266
1,850		4,578	.....	.....	.....	.....	5,444	5,444	4,16,947
2,858		5,224	.....	.....	.....	.....	4,811	4,811	10,53,643
1,397		2,117	.....	.....	.....	.....	27	27	14,22,006
301		520	.....	.....	.....	.....	3,208	3,208	15,68,533
(b) 16,55,740 74,334		33,46,084 1,15,169	442	.....	442	6,06,997	3,64,150	9,71,147	3,06,75,152 10,07,018
18,62,066 81,112		34,70,947 1,21,230	125	24	149	8,23,290	2,60,487	10,53,777	2,88,36,064 9,60,267

countries is shown in italics below the figures relating to British districts, and is not included in those figures.

	Rs.
(b) Vend fees ...	15,28,902
License fees ...	1,26,838
Total ...	16,55,740

IMPERIAL RETURN

Name of district.	Receipts from commercial spirits including medicated wines.	Opium.				Duty on ganja.	Duty on charas.	
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.			
I	19	20	21	22	23	24	25	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad	23,623	1,54,004	47,626	.....	2,01,630	38,385 16,075	21,180 1,963	
Kaira	4	1,29,336 33,438	29,543 225	.....	1,58,879 33,663	4,856	.....	
Panch Mahals	4	.....	18,809 1,361	.....	18,809 1,361	2,205 1,950	.....	
Broach	8	59,458 9,600	21,419	.....	80,877 9,600	9,870	.....	
Surat	45	25,920 349	10,285	.....	36,205 349	21,034 9,825	.....	
Thana	12	18,620	5,544	.....	24,164	10,320 360	.....	
Bombay	1,16,266	6,25,894 31,109	1,14,314	.....	7,40,208 31,109	2,18,083 63,055	2,14,320 4,395	
Kolaba	11	6,083	3,542	.....	9,624	4,496	.....	
Ratnagiri	9	1,766	615	.....	2,381	5,869	.....	
Kanara	6	2,351	990	.....	2,051	4,384	.....	
Dharwar	7	8,182 630	10,294	.....	18,476 630	64,888 6,777	.....	
Belgaum	15	11,481 1,190	5,963	.....	17,434 1,190	9,271 4,166	.....	
Bijapur	4	4,717 294	4,544	.....	9,261 294	10,834 1,821	.....	
Sholapur	6	1,06,127 8,820	1,27,083	.....	2,33,165 8,820	48,219 2,405	.....	
Satara	13	31,072 6,501	45,483 62	.....	76,535 6,563	67,451 16,092	.....	
Poona	110	1,04,310 3,057	1,82,299	.....	2,86,609 3,057	1,56,293 6,630	.....	
Ahmednagar	8	71,131	1,15,118	.....	1,86,249	33,570 25,696	.....	
Nasik	23	39,414 160	70,105	.....	1,09,519 160	36,224	.....	
West Khándesh	7	16,446	34,129	.....	50,575	5,533	.....	
East Khándesh	8	73,183	1,49,765	.....	2,22,948	24,375	.....	
Total	1919-1920	1,40,184	(c) { 14,89,494 94,148	9,06,715 1,638		(c) { 24,36,209 95,786	7,76,160 1,41,241	2,35,500 6,358
	1918-1919	2,31,351	16,13,589 90,656	10,00,594 628		26,14,183 91,184	6,15,317 1,27,124	2,53,530 7,230

(c) Exclusive of Rs. 2,03,906 in respect of the quantities of opium

I.—REVENUE—continued.

Hemp drugs.				License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
Duty on bhanga.	Total duty on hemp-drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp-drugs.						
26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,855 775	61,420 27,813	19,149	80,569 17,813	.....	380 284	641 299	19,31,035 1,17,218	60,682 89,189	12,70,353 28,029
61	4,917	7,040	11,957	.....	107	630	4,80,506 43,074	1,24,236 95,494	6,91,086 1,03,110
5 126	2,310 2,075	1,278 260	3,488 2,325	.....	316 138	1,329 190	3,34,816 1,55,630		
230	10,100	10,417	20,517	.....	97	553	8,18,297 9,600	24,200	7,94,097 9,600
1,845 1,395	22,879 11,420	12,435	35,314 11,420	.....	683	3,364	27,47,331 1,23,261	60,258 84,578	26,78,073 38,633
406 10	10,726 370	7,576 25	18,302 395	.....	903	6,215	32,55,744 68,429	1,04,611 23,700	31,51,133 44,729
12,325 1,347	4,44,728 68,697	49,799	4,94,527 68,697	.....	5,639	838	1,14,42,146 89,806	2,20,304	1,12,12,842 89,806
30	4,526	8,440	12,966	.....	1,084	604	11,15,408 23,288	39,438 24,590	10,75,965 —1,302
3	5,572	9,099	14,971	.....	536	2,256	7,17,970	38,044	6,79,926
5	4,389	8,042	12,431	.....	417	1,417	3,13,651	28,596	2,84,955
14	64,902 5,777	77,361 24,346	1,42,263 30,123	.....	320	1,967 71	14,50,933 1,46,187	40,608 23,373	14,10,331 1,22,314
40 5	9,311 4,161	45,356 10,099	54,667 14,360	.....	174	2,150 788	11,33,990 2,27,286	42,936 75,366	10,91,004 1,51,920
12 5	10,846 1,226	42,093 1,606	52,939 2,832	.....	2	1,721 25	6,59,206 13,394	40,528 5,739	6,18,678 7,655
74 5	48,293 2,410	67,329 4,281	1,15,622 6,691	.....	96	590 31	9,92,701 46,616	21,483 19,200	9,71,218 27,416
57 18	67,508 15,110	28,345 19,082	95,853 24,192	.....	450	1,235	5,06,128 1,63,206	29,322 32,362	4,76,866 1,30,244
1,548 12	1,58,141 6,642	1,26,529 7,683	2,84,670 14,225	.....	169	360	24,59,485 70,648	42,261 44,803	24,18,224 26,745
370 404	33,940 26,099	48,685	82,625 26,099	.....	100	1,217	6,87,146 26,099	32,157	6,54,989 26,099
1,338	37,562	43,257	80,819	.....	769	812	12,45,605 160	66,453 30	11,79,152 130
192	5,725	7,235	12,960	.....	524	681	14,86,753	87,134	13,99,619
857	25,232	26,269	51,501	.....	240	2,354	18,45,584	46,786	17,98,798
21,587 4,201	10,33,227 1,51,800	6,45,734 67,272	16,78,961 2,19,072	.....	12,926 422	30,964 1,404	(c) { 3,50,24,396 13,23,708	{ 11,67,087 1,59,702 5,19,624	(c) { 3,28,57,309 —1,59,702 8,04,176
16,358 3,269	8,85,305 1,37,623	6,02,026 51,703	14,87,231 1,89,326	.....	9,579 264	35,154 1,730	3,32,16,562 12,42,791	{ 10,47,060 1,61,965 5,17,306	{ 3,21,69,502 —1,61,965 7,24,885

mentioned in the foot-note to column 15 of Imperial Return IV.

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN II—EXPENDITURE.

Name of District.	Salaries and establishment.	Allowances.	Supplies and Services.			Contingencies and special charges.	Refunds.	Total charges.
			Rewards.	Construction and Repairs of buildings.	Other charges.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	42,150	13,396	2,029	138	595	2,206	168	60,682
Kaira	79,499	35,590	2,029	114	1,265	2,488	89,189	89,189
Panch Mahals							3,251	1,24,236
							95,494	95,494
Broach	16,257	5,872	375	...	329	632	735	24,200
Surat	49,234	14,654	813	...	175	1,132	3,250	69,258
Thána	76,956	18,103	2,026	680	710	693	84,578	84,578
Bombay—							5,443	1,04,611
							23,700	23,700
Collector of Bombay	72,487	24,547	21,009	25	36,912	811	42,857	1,98,648
Deputy Commissioner of Excise.	18,237	9,842	...	...	...	2,577	...	30,656
Kolába	24,492	10,537	343	...	...	1,199	2,867	39,438
Ratnágiri	28,345	6,877	631	...	962	515	24,590	24,590
							714	38,044
Kánara	18,344	7,627	194	264	...	1,392	775	28,596
Dhárwár	25,822	6,924	2,918	...	...	1,717	3,227	40,608
							23,873	23,873
Belgaum	23,452	9,230	734	...	5,240	2,276	2,054	42,986
							75,366	75,366
Bijápur	22,795	7,437	4,243	...	...	1,607	4,441	40,528
							5,739	5,739
Sholápur	14,794	3,776	165	...	1,022	903	823	21,433
							19,200	19,200
Sátára	17,733	4,253	337	...	682	326	5,991	29,322
							32,962	32,962
Poona	25,241	12,541	179	...	...	786	2,514	41,261
							44,803	44,803
Ahmednagar	17,919	9,072	145	...	...	1,033	3,988	32,157
Násik	36,549	13,221	1,105	...	271	1,103	14,204	66,453
West Khándesh	43,406	12,670	682	46	...	1,588	30	30
							23,742	87,134
East Khándesh	33,056	11,062	297	200	...	1,352	819	46,786
Total ...	1919-20	6,86,768	2,37,231	40,259	1,467	48,163	26,336	1,26,863
								*1,59,702
							5,19,524	5,19,524
Total ...	1918-19	6,39,125	2,16,540	33,002	1,038	33,367	21,174	1,02,814
								*1,61,965
							5,17,906	5,17,906

Note—Figures in italics in columns 8 and 9 are for the Native States.

* Expenditure under " Combined Salt and Excise."

R. E. ENTHOVEN,

Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN III.

SHOPS AND LICENSES.

Name of district.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country liquors. Number of shops licensed for retail sale of									
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, i.e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).	Malt liquors only.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Ahmedabad	...	...	1	...	...	...	...	...	...	3	46	...	...	...	2	...	...	...	...	
Kaira	...	...	...	...	...	...	...	...	...	...	73	...	...	...	...	...	...	...	...	
Panch Mahals	...	1	...	...	...	...	...	...	...	...	53	...	...	...	...	...	...	...	...	
Broach	...	...	...	...	...	...	...	...	...	...	38	...	...	...	7	...	...	...	...	
Surat	...	1	...	...	...	...	...	...	...	2	173	...	...	...	182	...	...	...	...	
Thana	...	...	...	...	...	...	...	...	...	...	213	...	...	...	166	...	...	...	...	
Bombay	...	...	...	...	...	...	70	...	...	4	238	...	...	...	127	...	...	...	...	
Kolaba	...	...	...	...	...	...	...	...	...	...	102	...	...	...	19	...	...	...	...	
Ratnagiri	...	...	...	...	...	...	...	...	...	...	161	...	...	...	87	...	...	...	...	
Kanara	...	...	...	...	...	...	...	...	...	...	85	...	...	...	35	...	...	...	...	
Dharwar	...	...	...	...	...	...	...	...	...	4	111	...	...	...	109	...	...	...	...	
Belgaum	...	1	...	...	...	...	...	...	...	1	81	...	...	...	85	...	...	...	...	
Bijapur	...	...	...	...	...	...	...	...	...	...	57	...	...	...	109	...	...	...	...	
Sholapur	...	...	...	...	...	...	...	...	...	...	27	...	...	...	12	...	...	...	...	
Satara	...	...	...	...	...	...	...	...	...	...	49	...	...	...	10	...	...	...	...	
Poona	...	1	...	...	...	...	1	...	...	2	48	...	...	...	29	...	...	...	3	
Ahmednagar	...	...	...	...	...	...	...	...	...	...	20	...	...	...	5	...	...	...	...	
Nasik	...	...	...	...	...	...	...	...	...	...	33	...	...	...	17	...	...	...	...	
West Khandesh	...	1	...	1	...	...	...	...	...	...	95	...	5	...	6	...	...	...	...	
East Khandesh	...	...	...	...	...	...	...	...	...	...	112	...	...	...	2	...	...	...	...	
Total	...	5	1	1	...	...	71	...	...	19	1,875	...	5	...	1,069	...	...	...	3	
Total of previous year	...	5	1	1	...	...	60	...	...	19	1,880	...	5	...	1,068	...	...	...	1	

Name of district.	Foreign liquors. Retail licenses—number for sale of								Number of shops licensed for retail sale of				Retail licenses—number for sale of			
	21 Foreign liquors to be consumed on premises and on off premises.	22 Foreign liquors to be consumed off premises.	23 Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	24 Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	25 Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	26 Foreign liquors—all other special retail licenses, including canteen licenses.	27 Rectified spirits and medicated wines. (Druggists' permits).	28 Denatured spirits.	29 Raw opium.	30 Ganja.	31 Charas.	32 Bhang.	33 Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	34 Morphia. (Special druggists' permits).	35 Hemp drugs for medical purposes only. (Druggists' permits).	36 Cocaine. (Druggists' permits.)
1																
Ahmedabad	...	10	5	...	...	...	...	15	109	...	...	...	...	...	...	29
Kaira	...	...	...	...	...	...	...	3	69	...	...	...	...	...	...	9
Panch Mahals	...	...	...	...	...	...	...	3	36	...	...	...	...	...	...	4
Broach	...	...	...	...	...	...	...	4	35	...	...	...	...	...	...	16
Surat	...	...	...	...	...	...	...	16	23	...	...	...	...	...	...	21
Thana	...	11	...	...	...	...	...	11	17	...	...	...	...	...	...	22
Bombay	38	55	...	...	...	...	...	12	36	...	...	...	...	...	...	284
Kolaba	...	6	...	...	...	...	...	10	17	...	...	...	...	...	...	6
Ratnagiri	...	6	...	...	...	...	...	9	9	...	...	...	...	...	...	3
Kanara	...	6	...	...	...	...	...	11	21	...	...	...	...	...	...	1
Dharwar	...	8	...	...	...	...	...	16	49	...	...	...	...	...	...	13
Belgaum	...	6	...	...	...	...	...	15	34	...	...	...	...	...	...	14
Bijapur	...	3	...	...	...	...	...	10	21	...	...	...	...	...	...	15
Sholapur	...	5	...	...	...	...	...	47	28	...	...	...	...	...	...	14
Satara	...	5	...	...	...	...	...	43	37	...	...	...	...	...	...	53
Poona	...	21	...	...	...	...	...	51	47	...	...	...	...	...	...	5
Ahmednagar	...	6	...	...	...	...	...	64	45	...	...	...	...	...	...	14
Nasik	...	...	...	...	...	...	...	42	39	...	...	...	...	...	...	2
West Khandesh	...	3	...	...	...	...	...	35	22	...	...	...	...	...	...	...
East Khandesh	...	5	...	...	...	...	...	81	55	...	...	...	...	...	...	4
Total	38	178	103	82	235	65	152	368	733	569	...	...	962	...	...	527
Total of previous year	40	180	106	33	224	66	127	343	733	569	...	...	872	...	...	465

* Exclusive of two distilleries in Native States—one at Dabhoja and the other at Wadia.

(a) These are combined licenses for retail sale of ganja, bhang and charas, the sale of charas being restricted to Ahmedabad district and Bombay City only.

R. E. ENTHOVEN
Commissioner of Customs, Salt and Excise.

Name of District.	Country spirits.					Foreign liquors other than			
	Issues in Imperial gallons.				Rates of duty.	Imported liquors.			
	At strength of 50° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the totals of cols. 2, 3 and 4.		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	
1	2	3	4	5	6	7	8	9	
					Rs. a. p.				
					(80° U. P.) 6 3 0 (a)	(60° U. P.) 2 12 0 (a) 0 14 0 (a-a) (40° U. P.) 1 11 0 (a2) (60° U. P.) 1 10 0 (a3) (40° U. P.) 3 6 0 (a3) (45° U. P.) 1 6 5 (a4) (60° U. P.) 1 2 0 (a5) (40° U. P.) 1 11 0 (a5) (60° U. P.) 1 4 0 (a6) (40° U. P.) 2 11 0 (a6)			
1 Ahmedabad	69,398 *20,435 288 *2,310	16,330 13,940 †11,240	58,993 9,524	89,888 27,702	(25° U. P.) 2 7 0 (a4) 2 4 0 (a5) 3 3 0 (a6)	4,809	438	3,286	
2 Kaira	27,815 3,970	57,110 940	.....	53,737 3,343	2 4 9 (b)	1 11 0 (b)	231	27	3
3 Panch Mahals	10,220 12,307	 2,515	177,915 93,042	78,320 47,341	(60° U. P.) 0 14 0 (c) (40° U. P.) 1 11 0 (c) (60° U. P.) 0 14 0 (c1)	218	6	60	
4 Broach	69,927	.....	63,730	69,441	6 3 0 (d) 4 11 0 (d1) 6 3 0 (e) 5 7 0 (e1) 4 11 0 (e2) 3 15 0 (e3) 3 3 0 (e4) 1 11 0 (e5)	2 12 0 (d) 2 0 0 (d1) 2 12 0 (e) 2 6 0 (e1) 2 0 0 (e2) 1 10 0 (e3) 1 4 0 (e4) 0 8 0 (e5)	1,391	91	166
5 Surat	1,42,033 *3,430 14,505	.....	496,380 8,905	297,975 16,288	4 11 0 (e2) 3 15 0 (e3) 3 3 0 (e4) 1 11 0 (e5)	2 0 0 (e2) 1 10 0 (e3) 1 4 0 (e4) 0 8 0 (e5)	3,707	891	1,004
6 Thana	56,606 655	.....	703,686 17,255	321,070 7,360	6 3 0 (f) 4 11 0 (f1) 5 7 0 (f2) 25° U. P. 7 0 0	2 12 0 (f) 2 0 0 (f1) 2 6 0 (f2)	3,128	250	3,612
7 Bombay	*8,97,315	.....	23,024	682,196	30° U. P. 4 11 0	3 8 0	337,999	92,148	638,649
8 Kolaba	85,364 2,190 *2,275 68,624	.....	177,227 3,155	130,646 4,501	2 0 0	2 0 0	615	143	744
9 Ratnagiri	23,600	3,075	.....	21,866	2 4 0	1 8 0 40° U. P. 1 10 0	377	43	22
10 Kanara	Below-ghat Above-ghat	.....	.....	.....	6 3 0	60° U. P. 2 12 0	446	120	88
11 Dharwar	74,774 12,327	.....	39,372 415	68,091 8,795	6 3 0	2 12 0	5,087	360	2,032
12 Belgaum	79,844 12,840	.....	51,855 10,185	76,683 13,062	6 3 0	2 12 0	3,658	566	34,894
13 Bijapur	20,430 400	.....	53,454 2,540	35,683 1,296	6 3 0	2 12 0	370	4	102
14 Sholapur	20,887 515	.....	75,695 4,730	44,899 2,276	6 3 0	2 12 0	1,090	86	1,485
15 Satara	17,100 10,100	.....	24,755 400	21,872 7,230	6 3 0	2 12 0	533	164	425
16 Poona	1,73,105 3,470	.....	69,985 3,465	149,167 3,815	6 3 0	2 12 0	19,927	3,983	81,136
17 Ahmednagar	42,005	.....	12,995	34,601	6 3 0	2 12 0	7,527	442	64,232
18 Nasik	39,495	.....	161,745	92,344	6 3 0 (g) 3 3 0 (g1) 4 11 0 (g2) 5 7 0 (g3)	2 12 0 (g) 1 4 0 (g1) 2 0 0 (g2) 2 6 0 (g3)	6,830	1,064	249,759
19 West Khandesh	9,795	.....	337,400 125,239	141,816	5 7 0 (h) 3 3 0 (h1) 4 11 0 (h2) 6 3 0 (i)	2 6 0 (h) 1 4 0 (h1) 2 0 0 (h2) 2 12 0 (i)	972	44	38
20 East Khandesh	12,615	.....	358,760	152,330	5 7 0 (i1)	2 6 0 (i1)	2,824	185	3,375
1918-1920	10,54,006 *8,99,625 *26,140 73,567	76,515 †11,240 17,395	3,001,534 153,676	\$2,665,227 †143,669	.....	.....	402,039	100,555	1,084,619
Total...	10,76,195 *8,60,165 *25,977 80,824	69,865 †9,966 12,146	2,728,182 170,062	2,492,128 151,370	.....	.....	358,871	66,286	1,337,543

* 25° U. P.

† 45° U. P.

‡ Issues to Akrani out-still area.

§ Exclusive of 17 proof gallons issued for fortification of weak liquor.

¶

1. Issues of excisable articles of all kinds to Native States and Foreign Countries are shown in black type.

†† Separate figures were not available for 1918-19.

Commercial spirits.		Commercial spirits.				
Liquors manufactured in India paying duty at tariff rates.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated Wines in Imperial gallons.	Issues, in seers of excise Opium.	Retail sales, in seers, of other Opium.
Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.	12	13	14	15	16
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Seers.	Seers.
5,849	.....	353	2,628	.....	4,813	.....
232	.....	.....	193	.....	4,042	.....
.....	.....	.....	30	.....	3,245	.....
597	.....	.....	178	.....	1,858	.....
1,644	.....	.....	1,365	.....	980	.....
2,073	474	.....	166	.....	810	.....
92,763	997,622	10,652	229,926	.....	50	.....
564	.....	.....	95	4	582	.....
.....	.....	.....	48	.....	19,661	.....
4	85	.....	44	.....	3,000	.....
.....	.....	.....	415	.....	190	.....
.....	.....	3	339	.....	85	.....
.....	.....	231	108	.....	73	.....
2,106	172	.....	96	.....	255	.....
695	1,504	.....	262	.....	63	.....
4,115	77,038	9	4,527	.....	358	.....
.....	.....	.....	423	.....	119	.....
.....	.....	.....	260	.....	147	.....
8	.....	1	41	.....	28	.....
609	1,200	.....	108	.....	3,316	.....
111,067	478,295	11,509	241,277	4	882	.....
107,852	††.....	19,178	167,715	6	971	.....
					558	.....
					3,252	.....
					301	.....
					2,233	.....
					1,273	.....
					16	.....
					514	.....
					2,287	.....
					(j) 46,680	.....
					(j-i) 9,220	.....
					51,053	.....
					9,144	.....

Opium and other drugs.

Wholesale price of Opium to retail vendors.	Average retail price of Opium.	Retail sales of Morphia.	Retail sales in seers, of Charas.	Retail sales in seers, of Ganja.	Retail sales in seers, of Bhang and its preparation.
17	18	19	20	21	22
Rs.	Rs.	Lbs. oz. grs.	Seers.	Seers.	Seers.
45			762	2,148	697
				874	251
45				280	201
45				791	184
45				1,025	442
45				878 24	151 4
45		41 7 110	5,807	8,048	4, 899
45				565 17	62 2
45				557	7
45				924	2
45				4,289 1,854	9 1
45				2,169 1,319	20 5
45				1,135 137	7 4
45				3,550 404	80 1
45				5,134	38
45				8,385 444	690 3
45				2,326	144
45				2,415	226
45				532	98
45				2,077	422
.....		41 7 110	6,069	(k) 44,352 4,199	8,530 20
.....		32 6 218	8,488	(l) 45,402 4,048	8,949 22

IV—CONSUMPTION.

Retail sales of Cocaine in lb. oz. and grs.	REMARKS.
23	24
Lbs. oz. grs.	
	(a) Ahmedabad City, Cantonment and 5 miles round.
	(a-1) Parantij Taluka, including Modasa Mahal (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kantha Agency.
	(a-2) Parantij Taluka, including Modasa Mahal except nine shops in the Parantij Taluka (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kantha Agency.
	(a-3) Nine-shops in Parantij Taluka.
	(a-4) Rest of the district.
	(a-5) Deesa Cantonment.
	(a-6) All the States and Talukas under the Mahi Kantha Political Agency except Katosan Taluka, Idar, Danta and Pol and those mentioned under (a-1), (a-2) and (b).
	(a-7) Katosan Taluka.
	(b) Matar, Mehmabad, Anand, Nadiad and Borsad Talukas, Dakor Town, Umetha State in Rewa Kantha, Ghodasar Taluka, including Haldarwas village and the Bavisi village of Barmuwada in the Mahi Kantha Agency. Thasra Taluka (excluding Dakor Town), Kapadvanj Taluka, Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District the Bavisi village of Mahisa in the Mahi Kantha Agency and Khadal Taluka.
0 12 200	(c) Whole of the district and Bhadarwa, Dodka and Pandh Mewas States.
	(c-1) Sankheda Mewas in the Rewa Kantha Agency.
	(d) Broach City and 5 miles round.
	(d-1) Rest of the district.
0 0 185	(e) Surat City and 5 miles round.
	(e-1) Bulsar town.
	(e-2) Chorasi and Olpad Talukas and western part of Bulsar (except Bulsar town).
0 0 73	(e-3) Jalalpur Taluka and the towns of Pardi and Umarsadi.
	(f) Bardoli, Mandvi and Chikhli Talukas and Pardi Taluka (except the towns of Pardi and Umarsadi) and eastern part of Bulsar.
0 0 377	(f-1) The Dangs.
	(f-2) Salgotte and Basgoin Talukas.
	(f-3) Umbergaon Potha.
	(f-4) Rest of the district.
0 0 104	(g) Nasik City.
	(g-1) Peint Taluka.
	(g-2) Baglan and Kalvan Talukas.
27 0 333	(g-3) Rest of the district.
	(h) Dhulia, Sindkheda and Shirpur Talukas.
0 0 34	(h-1) Navapur Potha.
	(h-2) Rest of the district.
0 0 129	(i) Bhusaval Town.
	(i-1) Rest of the district.
0 0 15	(j) Exclusive of issues to—
0 0 103	Aden Seers. 84
	Military Department 252
0 0 317	(j-1) Exclusive of issues to—
0 0 34	Baroda Cantonment Seers. 36
	Rajkot 13,324
0 0 128	Palanpur 4,570
	Sadra 1,642
0 4 185	(k) Exclusive of 329 seers of majum (2 seers in Dharwar, 8 seers in Sholapur and 319 seers in Nasik).
	(l) Exclusive of 408 seers of majum.
0 3 386	
0 0 26	
0 2 12	
0 0 12	
0 0 198	
28 12 253	
31 9 433	

below the figures relating to British Districts, and not included in those figures.

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles. 1	Imports.				
	Duty paid.				
	From Nellikuppam. 2	From Cawnpore. 3	From Shahajampur. 4	From Asansol. 5	Total. 6
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Rectified spirit	.....	64	.....	74	138
Brandy	134	1,891	.....	.....	2,025
Whisky	149	151	.....	.....	300
Rum	314	648	14,652	.....	15,614
Gin	.....	114	.....	.....	114
Bhang	.....	.....	.....	.....	.....
Charas	.....	.....	.....	.....	.....

Description of excisable articles. 1	Exports.						
	In bond.			Duty paid.		In bond.	
	From Hoshiarpur. 7	From Amritsar. 8	Total. 9	To 10	Total. 11	To 12	Total. 13
	Mds.	Mds.	Mds.				
Rectified spirit	.....	.....	...	...	...	...	...
Brandy	.....	.....	...	...	...	...	...
Whisky	.....	.....	...	...	...	...	...
Rum	.....	.....	...	...	...	...	...
Gin	.....	.....	...	...	...	...	...
Bhang	235	.....	235	...	...	...	...
Charas	201	8	204	...	...	...	...

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN V.

Name of District.	Area in square miles.		Population (in thousands).		Number of square miles per shop.						Number of shops per 100,000 of population.				
	Out-still system.	Distillery system.	Out-still system.	Distillery system.	Country spirit.		Opium.	Hemp drugs.	Country spirit.		Opium.				
					Out-still area.	Distillery area.			Out-still area.	Distillery area.					
1	2	3	4	5	6	7	8	9	10	11	12				
	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.			
1. Ahmedabad	...	16	3,800	...	302	526	...	8	162	3	47	7	5	7	15
2. Kaira	...	62	1,533	...	104	588	...	5.0	25	7.0	25	7.0	11	10	10
3. Panch Mahals	...	9	1,597	...	32	291	...	2.0	33	4.5	47	4.5	13	15	6
4. Broach	...	5	1,462	...	64	243	...	4	54	5	56	1.0	17	11	14
5. Surat	...	5.5	1,647.5	...	139	515	...	3	11	6	117	7	13	30	6
6. Thana	...	32	3,541	...	98	784	...	1.7	18	6.3	322	5.3	19	25	6
7. Bombay	...	22	...	...	979	...	...	.09	...	1.8	...	6	...	1	...
8. Kolaba	...	10	2,150	...	34	560	...	8	24	1.4	215	1.4	38	16	21
9. Ratnagiri	...	18	3,960	...	47	1,157	...	2.0	26	4.5	797	4.5	19	13	8
10. Kanara { B. Ghat	...	36.6	3,908	...	55	376	...	3.0	53	6.0	752	6.0	22	19	11
11. Dharwar { A. Ghat	...	10.5	4,501.5	...	160	866	...	8	47	1.5	510	1.0	8	11	4
12. Belgaum	...	3	4,646	...	74	870	...	4	64	5	516	5	13	8	8
13. Bijapur	...	5	5,702	...	71	792	...	5	119	1.0	950	1.0	11	6	1
14. Sholapur	...	58	4,496	...	146	622	...	5.0	281	7.0	115	8.0	7	2	5
15. Satara	...	17	4,891	...	90	991	...	1.3	136	1.5	153	1.5	4	3.6	12
16. Poona	...	26	6,340	...	217	854	...	1.0	254	1.0	208	1.0	12	2	11
17. Ahmednagar	...	12	6,474	...	65	880	...	1.5	648	2.0	113	1.7	12	1	9
18. Nasik	...	21	5,858	...	96	809	...	1.5	74	2.0	183	2.0	14.5	10	10
19. West Khandesh	...	804	7,187	12	72	497	61	8	67	1.0	169	1.0	41	12.5	17
20. East Khandesh	...	19	4,532	...	137	898	...	1.5	46	1.7	65	1.7	9	11	8
Total	304	394.6	75,438	12	2,982	13,119	61	8	54	2.2	136	1.9	41	16	10.6
Total of previous year...	304	394.6	75,438	12	2,982	13,119*	61	8	54	2.2	136	1.9	40	16	10.6

			Number of shops per 10,000 of population.	Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).										Average Total Excise revenue per head of population (vide column 33 of Imperial Return I).
Name of District.			Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Country spirit (distillery areas).			Opium.		Hemp drugs.				
			Duty.	Vend fees.				Total.	Duty includ- ing gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.			
1	Urban.	Rural.	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
			13	14	15	16	17	18	19	20	21	22	23	24	25	26	
1. Ahmedabad	7	2	10.86	.58	.44	7.15	4.13	11.28	32.00	9.90	41.90	17.03	5.31	22.34	1.61		
2. Kaira	9	1	7.77	.16	.16	8.09	2.65	5.74	32.00	11.96	43.96	4.37	6.26	10.63	.69		
3. Panch Mahals	6	1	24.25	.40	.15	2.25	1.71	3.96	32.00	11.96	43.96	4.59	2.66	7.25	1.04		
4. Broach	8	4	22.62	.60	.30	6.72	3.23	9.95	32.00	11.53	43.53	10.92	11.26	22.18	2.67		
5. Surat	6	2	45.56	.12	.24	4.64	1.16	5.80	32.00	12.70	44.70	14.89	8.09	22.98	4.20		
6. Thana	6	2	36.40	.07	.09	7.32	1.83	9.15	32.00	9.53	41.53	12.94	9.14	22.08	3.09		
7. Bombay	4	...	69.68	2.01	1.96	9.27	3.11	12.38	31.83	5.81	37.64	23.22	2.60	25.82	11.69		
8. Kolaba	21	2	21.90	.03	.11	6.87	2.34	8.21	32.01	18.64	50.65	7.22	13.46	20.68	1.88		
9. Ratnagiri	8	1	7.34	.00	.05	4.05	1.87	5.92	32.11	11.18	43.29	10.41	16.13	26.54	.60		
10. Kanara { B. Ghat.	11	4	8.40	.02	.22	5.08	0.88	5.96	32.21	3.07	36.18	4.74	8.68	13.42	.73		
11. Dharwar { A. Ghat.	5.6	4.6	6.64	.02	.42	8.37	4.95	13.32	32.09	40.37	72.46	15.17	18.08	33.25	1.41		
12. Belgaum	8	3	8.12	.04	.22	8.26	2.25	10.51	32.07	16.63	48.70	4.25	20.72	24.97	1.20		
13. Bijapur	5.6	2	4.13	.02	.13	7.78	2.61	10.39	32.09	30.91	63.00	9.50	36.86	46.36	.76		
14. Sholapur	5	3	5.85	.43	.47	7.81	3.86	11.67	32.00	38.31	70.31	13.49	18.81	32.30	1.29		
15. Satara	12	2.6	2.02	.09	.48	8.32	6.70	15.02	32.00	46.84	78.84	13.05	5.48	18.53	.47		
16. Poona	13	2	13.95	.30	.44	8.61	3.17	11.68	32.08	56.06	88.14	33.63	27.07	60.90	2.30		
17. Ahmednagar	11	4	3.66	.24	.25	8.65	3.21	11.76	32.00	51.78	83.78	14.82	20.54	34.66	.73		
18. Nasik	10	3.6	10.20	.14	.29	6.28	5.05	11.30	30.96	55.07	86.03	14.23	16.38	30.60	1.33		
19. West Khandesh	10	3	23.19	.09	.11	5.15	5.60	10.65	32.00	66.40	98.40	9.69	11.43	20.57	2.62		
20. East Khandesh	8	5	14.72	.22	.24	6.13	4.15	10.28	32.00	65.49	97.49	10.10	10.51	20.61	1.78		
Total	7	3	16.49	.29	.37	7.00	2.92	9.92	31.91	21.35	53.26	17.53	10.95	28.48	2.17		
Total of previous year...	7	3	15.40	.32	.39	6.98	2.81	9.79	31.61	19.60	51.21	14.09	9.55	23.67	2.06		

* The figure given in the previous year's report was 13.117.

R. E. ENTHOVEN,
Commissioner of Customs, Salt and Excise.

No. 628 of 1920.

GENERAL DEPARTMENT (EXCISE):
Office of the Commissioner in Sind,

Government House, Karachi, 22nd September 1920.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Assistant Commissioner of Salt and Excise in Sind, on the administration of the Sind Excise Department for the year 1919-20.

2. The consumption of country spirit rose from 198,200 to 216,700 proof gallons. The increase of $18\frac{1}{2}$ thousand proof gallons is attributed mainly to a large number of marriages which took place among Hindus in Hyderabad and Upper Sind during the year, and to the reopening of 6 shops which were closed during the previous year for want of reasonable bids. This increase was not due to any decrease in the selling price. On the contrary, as noted by the Assistant Commissioner of Salt and Excise in Sind, prices ruled very high. It can hardly be doubted that, in spite of the pinch of high prices in other directions, a considerable amount of the increased wages now received by the wage earning classes is spent on liquor.

3. The imports of foreign liquors by sea rose by 2.83 lakhs of gallons, the most noteworthy increase being that of $2\frac{1}{2}$ lakhs of gallons under the head "fermented liquors" coming from the United Kingdom and Japan to meet the heavy demands by the military department. The large increase in the imports was due to the favourable exchange and improved shipping facilities and to the removal of restrictions on bonded spirits in the United Kingdom: in fact, to a general revulsion after the war. The sales of all kinds of foreign liquor exceeded the pre-war figures, the reasons reported being increased addiction to foreign liquors of the better classes, the rise in the price of the country spirit, which was very great especially in Karachi, the large number of marriages and the stoppage of the supply of spiced country spirit. As the Assistant Commissioner of Salt and Excise in Sind points out there is an increased tendency of the educated or travelled Hindu to drink foreign spirit, though not necessarily to any excess.

4. The consumption of the intoxicating drugs during the year under report as compared with that of the previous year is as under:—

Year,	Bháng.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1918-19 	98,200	4,800	1,900
1919-20 	120,200	5,800	1,700

The decline in the consumption of ganja is reported to be due to the enhancement of the duty, and to the cessation of smuggling by the Indian crews of outward bound vessels, while the increase in the sales of charas and bháng is attributed to the prosperous condition of the people and the rise in the prices of opium and ganja and, in the case of charas, also to the pushing of sales by the vendors. In observing the large increase in the case of bháng, it must be remembered that it is used as a cooling drink in Sind, and not merely as a drug. It remains to be seen whether the increase in duty imposed in the present year will check consumption.

5. The increase of 13 ozs. in the sales of cocaine over the last year's figures is reported to be due to the issue of four new cocaine licenses during the year under report. Fortunately there is little trace of any extension of the cocaine habit but one case in which a compounder of the Karachi Civil Hospital sold cocaine pilfered from the stock at the Civil Hospital to outsiders was detected.

6. The licit consumption of this drug fell still further from 9,200 seers in 1917-18 and 7,800 seers in 1918-19 to 6,600 seers during the year under report. The decrease has been attributed partly to the stoppage of smuggling to foreign countries from the licensed shops in Karachi, and partly to the rise in the selling prices due to the introduction of the auction system.

7. The gross revenue of the department collected in the province amounted to Rs. 34,87,000 against Rs. 30,81,000 in the previous year representing an increase of over 4 lakhs. The details of the variations under the several heads are given in paragraphs 12 to 17 of the report. The net revenue after deducting the total expenditure debitable to 7.—Excise amounted to over 33½ lakhs of rupees. This is very much the largest revenue yet received. The proportional expenditure of the Establishment was only Rs. 1,60,000.

8. The Sind Excise Intelligence Bureau appears to have done very little during the year. A useful scope for its enquiries would be a greater knowledge of the conditions and rates of sale and production of excisable articles in neighbouring Provinces and States.

9. The rates of drugs have constantly been raised in the Province to assimilate them with the rates in the Presidency. The result is that the rates are now dangerously above those prevailing in the British Provinces of Punjab and Baluchistan, and, still more, in the Rajputana States. It will be seen from paragraph 22 of the Report that there is now a most dangerous amount of smuggling, especially from Rajputana. This may be checked by improved work in the department, but the guarding of a desert boundary against people who have many routes for crossing it is very difficult. The rates in the Native States are very low, and it is a question for consideration whether the Darbars might not be prepared, in the interests of their own revenue, to raise them materially.

10. Owing to the delays in the construction of the Kotri distillery, the supply from outside of country spirit was attended with much difficulty, and this was accentuated by the irregular receipt of supplies from the distilleries at Amritsar and Cawnpore. In the circumstances, it was fortunate that the supply of Java liquor was so successfully arranged for, and that it caused so little complaint though not at first popular. The difficulty of getting machinery will cause further delay in the beginning of operations at Kotri.

11. The Assistant Commissioner of Salt and Excise in Sind was fully engaged in questions concerned with the supply of country liquor, and the construction of the Kotri distillery in addition to those connected with the Salt Department. This probably accounts for the delay in the submission of the scheme for the reorganization of the Excise Department. The reorganization is, however, very badly required. A better class of men is required in the subordinate staff, and in view of the temptations of the service, and of the large receipts of the department, it is necessary that they should be well paid. The Commissioner is glad to concur in the Assistant Commissioner of Salt and Excise in Sind's commendation of the good work done by Mr. Burbankhan.

12. The Commissioner thinks Mr. Clifford who was in charge of the department for eight months of the year, has administered it with care and ability, and he hopes that Mr. Clifford will be able to improve materially the working of the department which is at present in a state of transition.

P. R. CADELL,
Acting Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

No. E.—1592 of 1920-21.

EXCISE DEPARTMENT:

Assistant Commissioner's Office,
Karachi, 3rd/9th September 1920.

From

C. CLIFFORD, Esquire,
Assistant Commissioner of Salt and Excise in Sind ;

To

THE COMMISSIONER IN SIND.

Excise Administration Report, 1919-20.

Sir,

I have the honour to submit the annual report on the administration of the
Introduction. Excise (Abkari and Opium) Department of the province of Sind for the financial year 1919-20.

Personnel of the department.

2. The charge of the department was held by the following officers during the year :—

Mr. E. L. Thurley, 1st April 1919 to 30th June 1919 ;

Mr. T. A. Murphy, 1st July 1919 to 7th July 1919 ;

Mr G. Birch, 8th July 1919 to 4th August 1919 ;

Mr. C. Clifford, 5th August 1919 to 31st March 1920.

Changes introduced during the year.

3. The following were the principal administrative changes during the year :—

(1) The Excise Duty on Ganja was raised from Rs. 12-8-0 to Rs. 15 per seer ;

(2) The Land Frontier and River Frontier Excise divisions in the Larkana district proving too extensive for two Inspectors, were split up into three divisions, *viz.*, Larkana, Mehar and Kambar.

Consumption of Excisable Articles.

4. The following table gives the imports into Karachi of foreign liquors during the last two years (including imports for the Punjab and other parts of India) as reported by the
Foreign Liquors (Imports). Chief Collector of Customs in Sind :—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable.)	Spirits of wine and non-potable spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1919-20 	327,315	39,062	1,778	120,969	15,338
1918-19 	76,524	26,673	1,401	105,711	10,561

The large increases in the imports of wines and spirits were due to favourable exchange and improved shipping facilities and to the removal of restrictions on bonded spirits in the United Kingdom. The remarkable rise in the case of Fermented liquors is due to large imports from the United Kingdom and Japan to meet heavy demands by the Military department.

For sales at licensed shops see Imperial Return IV in which the figures for imported and locally manufactured liquors are separated.
Foreign liquors: Consumption.

The bulk of the consumption is in the towns of Karachi, Hyderabad and Sukkur, where the sales of all kinds of foreign liquors exceeded the pre-war figures. The reasons, in order of importance, are increased ad ietion to foreign liquors among the better classes, both of Hindus and Mahomedans, the rise in the price of country spirit, which was almost as dear during a portion of the

year as the lower priced brands of imported and Indian Tariff duty spirit, the large number of marriages which took place among Hindus, in anticipation of the *Sinvhast*, and the stoppage of the supply of spiced country spirit.

Indian Beer lost ground to the imported article at Karachi, where it has less advantage in the matter of price, but there were compensating increases in its sale at Hyderabad and Sukkur. Hyderabad was responsible for the greater part of the increase reported in the consumption of Indian Tariff duty spirit. The Amil and the Sind worki now take their peg almost as regularly as the European.

5. Imports by sea of denatured spirit amounted to 1 gallon only as against *nil* in the previous year, but the imports by land include 8,273 gallons imported into Calcutta from Java. The sales at retail shops during the year compare as follows with those of the two preceding years :—

		Of Foreign Origin, Gallons (50 O. P.)	Of Indian Origin, Gallons (50 O. P.)	Total Gallons.
1917-18	...	69	3,063	3,132
1918-19	...	28	4,104	4,132
1919-20	...	3,650	939	4,589

The bulk of the spirit shewn in previous years' reports as of Indian manufacture was probably Java spirit imported at Calcutta. The increase in consumption this year is due to the more extended use of denatured spirit for domestic and industrial purposes.

6. The consumption of country spirit during the year compares as follows with that of the previous three years (the figures in columns 2 to 5 of Imperial Return IV represent issues from the Bonded warehouses) :—

District.	1916-17 P. G.	1917-18 P. G.	1918-19 P. G.	1919-20 P. G.	Increase or decrease as compared with the figures for 1918-19.
Karachi	76,061	86,866	81,342	81,071	- 271
Hyderabad	50,942	43,707	49,135	55,855	+ 6,720
Nawabshah	14,882	12,760	13,061	14,928	+ 1,867
Thar Parkar	7,739	7,460	8,286	7,790	- 496
Sukkur	20,382	18,961	20,921	23,438	+ 2,517
Larkana	25,493	20,067	17,738	25,408	+ 7,670
Upper Sind Frontier	7,796	6,588	7,679	8,233	+ 554
Total	202,895	196,409	198,162	216,723	+ 18,561

The increase in consumption is attributed mainly to the large number of marriages which took place among Hindus in Hyderabad and Upper Sind during the year, and to the reopening of 2 shops in Hyderabad district, 1 in Thar Parkar, 2 in Sukkur district and 1 in Larkana district, for which satisfactory bids had not been received in the previous year.

The per capita consumption (Appendix C, column 11) for the year compares as follows with that of the previous three years :—

District.	Per Capita.			
	1916-17 Drams L. P.	1917-18 Drams L. P.	1918-19 Drams L. P.	1919-20 Drams L. P.
Karachi	7.0	7.99	7.48	7.46
Hyderabad	4.0	3.43	3.85	4.38
Nawabshah	1.6	1.37	1.40	1.60
Thar Parkar	0.86	0.83	0.92	0.86
Sukkur	1.7	1.59	1.75	1.96
Larkana	1.8	1.46	1.29	1.85
Upper Sind Frontier	1.4	1.20	1.40	1.50
Total, Province	2.77	2.63	2.71	2.96

7. The consumption of toddy is insignificant and is confined to the towns of Karachi and Larkana. The sales during the past two years were :—

			1918-19.	1919-20.
			Gallons.	Gallons.
Karachi	...	...	3,818	6,827
Larkana	...	...	39	93
Total			3,857	6,926

The tapping of a larger number of trees was permitted this year by private owners, and this explains the rise in consumption at Karachi. It is believed too that the shop accounts in previous years were unreliable and that the reported increase this year is partly due to closer supervision of the accounts by the Excise staff.

8. 6,593 seers of opium were sold as compared with 7,760 seers in the previous year and 9,240 in 1917-18. The decrease of 1,167 seers was distributed over all districts except Thar Parkar and Sukkur, and includes 970 seers at Karachi, attributed partly to the stoppage of smuggling to foreign countries from the licensed shops in Karachi, and partly to the rise in the selling prices which has followed the introduction of the auction system of disposing of the vend licenses.

The increase of 71 seers in the Thar Parkar district the Collector ascribes to the partial restoration of normal conditions after a season of acute scarcity coupled with influenza; but in my opinion it is due to some extent to increased activity on the part of the Excise staff. The Collector of Sukkur explains the increase of 91 seers in his district as due to increased earnings by the labouring classes.

The per capita consumption was 0·15 tola against 0·18 tola in the previous year and 0·21 in 1917-18.

9. *Ganja*.—There was a decline of 293 seers in the sales at Karachi town, due to the enhancement of the duty and; the Collector says, to the cessation of smuggling by the Indian crews of outward bound vessels. The variations elsewhere were small.

Bhang.—The sales of bhang rose by over 22 per cent. This is the favourite drug in the mofussil and the increase in consumption is probably connected with agricultural prosperity and the rise in the prices of opium and ganja.

Charas.—The sales increased in all districts except Thar Parkar. The Collectors attribute the increase chiefly to the prosperous condition of the people; but I think it is due in great measure to the pushing of sales by the vendors. A deal of illicit hawking of charas came to light during the year. In addition to the recorded sales there are good reasons for believing that there was considerable consumption of charas smuggled into Sind from the Punjab and Jodhpur.

10. The sale of cocaine, which is permitted by Medical Practitioners and by Chemists and Druggists on medical prescription only, compares as follows with that of the previous year :—

				Lbs.	ozs.	grs.
1919-20	...	...	...	2	4	60
1918-19	...	...	...	1	7	124

The increase in consumption took place in Karachi and Hyderabad and is due to the issue of four new cocaine licenses during the year.

Revenue (Imperial Form No. I.)

11. The following statement contrasts the excise revenue realized during 1919-20 with that of the previous four years:—

Head of revenue.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	Increase or decrease as compared with the figures for 1918-19.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Foreign and other liquors dutiable at tariff rates.	53,999	43,899	17,219	52,024	1,01,154	+ 49,130
(2) Country spirit ...	14,58,354	15,02,226	18,98,449	20,39,718	23,14,656	+ 2,74,938
(3) Toddy ...	936	1,413	1,435	1,015	1,413	+ 398
(4) Opium ...	3,47,934	3,60,514	3,93,431	4,18,399	4,34,306	+ 15,907
(5) Intoxicating drugs ...	5,08,206	4,93,279	4,83,354	5,64,955	6,31,641	66,686
(6) Fines and forfeitures, and miscellaneous.	5,189	5,608	4,174	5,072	3,403	- 1,669
Total ...	23,74,617	24,06,939	27,98,062	30,81,183	34,86,573	+ 4,05,390

The causes of the fluctuations will be dealt with under the various heads.

12. The increase—Rs. 49,130—includes about Rs. 41,500 on account of advance recoveries of license fees for 1920-21. The balance, Rs. 7,500 approximately, represents the increase on the year's transactions and is due to the issue of six new licenses during the year.

Foreign liquors.

13. There were increases of:—

Country spirit.

Rs.

1,67,978 in the vend fees; due to four instalments of the annual fee having been recovered as against three in the previous year (one instalment of the 1918-19 fee was recovered at the time of the auctions in 1917-18), and to advance recoveries of one instalment in the case of 10 licenses disposed of by auction, for the first time, for 1920-21;

21,279 in the license fees; due to the re-opening of six shops in Fixed-Fee areas which had been closed in the previous year for want of satisfactory bids; and

85,681 in the realizations from Still-head Duty; due to increased consumption.

2,74,938 Total increase.

Toddy.

14. The increase of Rs. 398 is the result of higher bids at the auction of the tapping and vend contract.

15. There was an increase of Rs. 59,132 under "Vend fees" due to keener competition at the auction of the licenses, and a decrease of Rs. 43,225 in the "Gain on sale proceeds" due to the fall in consumption referred to in paragraph 8 above: net increase Rs. 15,907.

Opium.

16. The increased receipts (Rs. 66,686) include Rs. 32,144 under "Vend fees" due to brisker bidding at the auctions and Rs. 34,542 under "Duty" the result of the increased consumption of bhang and charas (see paragraph 9).

Hemp Drugs.

Miscellaneous.

17. Recoveries under this head are of a fluctuating nature and the decrease of Rs. 1,669 calls for no remarks.

Expenditure and net Revenue.

18. The total expenditure on the combined Salt and Excise Department in Sind amounted to Rs. 5,01,499 (Imperial Return II). The share of this which is chargeable to 7-Excise compares as follows with that of the previous year:—

	Rs.
1918-19 ...	1,31,319
1919-20 ...	1,60,055
Increase in 1919-20 ...	28,737

This increase comprises :—

Increases under—

	Rs.
(1) Establishment charges	12,429

Due to an enhancement in the rates of war and travelling allowances and the grant of house rent to certain Inspectors;

(2) Supplies and Services	68,215
----------------------------------	--------

Due to expenditure (Rs. 52,024) on the remodelling of the Kotri Distillery and (Rs. 11,943) on the strengthening of the bund around the Hemp Drugs warehouse at Bubak, and on smaller works executed during the year.

Decreases under—

(1) Contingencies	1,471
--------------------------	-------

Due to decreased expenditure on clothing for Sowars and peons and on the conveyance of excise opium;

(2) Refunds	50,437
--------------------	--------

Last year's figures included the refund of Rs. 51,710 on account of the value of the plant taken over from the outgoing Distillery contractors, Kotri.

19. Of the net increase of Rs. 3,76,653 in the revenue for the year under report approximately Rs. 1,80,000 is due to recoveries of arrears and advances, Rs. 1,00,000 to increased consumption of Foreign and country spirits and Hemp drugs, and Rs. 1,00,000 to the higher fees realized at the auctions of opium and Hemp drugs licenses.

20. During the year coercive process had to be resorted to for the recovery of arrears of excise revenue in three cases in the Hyderabad district and in one case in the Sukkur district. In the Thar Parkar district no action beyond the issue of notices was found necessary. Of the three defaulters in the Hyderabad district two have filed insolvency applications which are being opposed by Government on the ground that they were made with the intention of defrauding the revenue. The third has since paid the major portion of the amount due from him and a warrant has been issued against him for the remainder.

General remarks.

Shops and licenses: Imperial Return III.

21. The following important variations in the number of licenses issued for the sale of excisable articles, took place during the year :—

Licenses for the retail vend of	Increase.	Decrease.	Explanation.
Foreign liquors	6	...	New licenses for 1 Retail 'off' shop, 1 Refreshment Room and 3 Hotels were issued in Karachi town, and for 1 Retail 'on' shop (for six months only) at Tatta.
Denatured spirits	11	...	To meet the increasing demand for this spirit.
Country spirit	6	...	These were for shops which had remained closed in the previous year owing to insufficient bids.
Opium	...	4	Three shops were closed in Thar Parkar district as adequate bids were not received for them, while 1 in the Hyderabad district was closed as unnecessary.
Hemp Drugs (Bhang and Ganja) ..	...	6	Three shops in Larkana and 1 in Nawabshah were closed owing to unsatisfactory bids, while the number of shops was reduced by 2 in the Hyderabad district.
Charas	...	3	One shop in Larkana district and 2 in Upper Sind Frontier district were closed with the object of discouraging the consumption of this drug.
Morphia	5	...	} Due to an increase in the number of medical practitioners at Karachi, Hyderabad and Sukkur.
Cocaine	4	...	

No cases are reported of the opening of liquor, opium and hemp drug shops in a village for the first time.

22. The majority of the offences detected under the Abkari Act related to charas. There was a deal of hawking, both of smuggled and of duty paid charas. With few exceptions it was

the petty hawkers only who were brought to book during the year, the smuggling itself being in the hands of a well organised gang, whose ramifications, there is reason to fear, extend into the lower ranks of the Police and Excise departments, and which numbers among its members and distributing agents licensed dealers in various parts of the Province. (One of the charas smugglers caught during the year was a pensioned Salt Sowar. On conviction his pension was withdrawn.) Towards the end of the year the department succeeded in getting onto the track of this gang with results which will appear in next year's report. Suffice it to say here that it has been made quite clear that the smuggling of charas, chiefly from Jodhpur State, where the duty was one rupee per seer as against thirty rupees per seer (raised to forty rupees in 1920-21) in this Province, and to a smaller extent from the Punjab, has been going on for a considerable time on such a scale as to cause serious harm to the Sind Excise Revenue. The year's experience points to the pressing necessity of inducing adjacent Provinces and States to assimilate their rates of duty to those prevailing in Sind, and of introducing more stringent regulations for the control of the Hemp drugs traffic. The disparity between the duty on opium in Sind and in the Marwar States is another menace to the revenue of this Province. The consumption in the Thar Parkar district of illicit opium from the adjoining Marwar States probably exceeds that of licit opium. The duty in Marwar is reported to be Rs. 8/8/- per seer as compared with Rs. 32 (duty *plus* gain on sale proceeds) in Sind. The people of Thar Parkar are closer, ethnologically, to the races of Marwar and Gujerat than to those of rest of Sind, and as in Marwar and Gujerat opium is the popular stimulant among them. The natural outcome of such a serious difference in prices as exists in Thar Parkar and Marwar respectively is the growth of an illicit traffic of such proportions as to be beyond the power of a force of 3 Inspectors and 29 Dafedars and Sowars operating over nearly 14,000 miles of country to cope with.

23. The cultivation of bhang was permitted in Deh Bubak of the Sehwan taluka, Larkana district, as usual. The crop is stored under bond at the Bubak Hemp Drugs Warehouse. The figures shewn in column 5 of the appendix represent the area sown during the year, the crop from which will be brought to account in the returns for 1920-21. The outturn during the year cannot therefore be given, but the following is the outturn in 1919-20 from the area sown in 1918-19 as compared with that of the previous year:—

Year.					Quantity of bhang brought to account.	Area from which produced.	Outturn per acre.
					Maunds.	(Sown in 1917-18). Acres gunthas.	Maunds seers.
1918-19	...	...	...	...	3,902	110 18 (Sown in 1918-19).	35 8
1919-20	...	...	...	...	2,674	109 22	24 20

The District report gives no explanation of the decreased yield. The Inspector says it is due to negligent cultivation, and insufficient water. Of recent years some unwillingness on the part of the Bubak cultivators to continue to cultivate bhang has been manifest, and some difficulty has been experienced in getting a sufficient area sown. At the request of the Collector enquiries are being made into the reasons, and into the expediency of transferring bhang cultivation to some other village.

The selling prices of bhang declined during the year under report (column 35 of the Appendix) as the result of the cancellation of the licenses of some of the cultivators who combined last year to raise prices.

The bhang produced at the Bubak plantations supplies the whole of the requirements of Sind and some of it is exported to Baluchistan.

The Ganja consumed in Sind is imported from Ahmednagar and the charas from the Punjab direct and not through the warehouse at Bubak.

A force of 7 chowkidars was employed to watch the fields under bhang cultivation at Bubak. No thefts from the standing crop were reported during the year.

24. The Kotri Distillery remained closed as in the previous year and Sind supply of country spirit. continued to be supplied from Distilleries at Amritsar and Cawnpore. These Distilleries were unable to maintain a regular supply and stocks at Sind warehouses were occasionally exhausted, and retail shops closed, in consequence. The sanction of Government to the importation of potable spirit from Java was therefore obtained, and supply arrangements were thereafter satisfactory. The Java spirit was found to be remarkably pure. It was of course subjected to analysis before issue to the public. It has the medicinal smell characteristic of rectified spirit and this gave rise to some complaints at first; but the smell disappears in the flavouring and those who drink plain spirit have become used to it. The supply rates of the different firms from which the spirit was obtained are given in Appendix A. The contract for the distribution of spirit to, and issue from, warehouses was continued to last year's contractors, one for Upper and one for Lower Sind.

The following statement shews the rates at which spirit was issued to retail licensees during 1918-19 and the year under report, respectively :—

Area.	Place of issue.	1918-19.				1919-20.			
		Issue rate per gallon.				Issue rate per gallon.			
		Plain.		Flavoured.		Plain.		Flavoured.	
		15 U.P.	40 U.P.	15 U.P.	40 U.P.	15 U.P.	40 U.P.	15 U.P.	40 U.P.
The whole of Sind for both molasses and mhowra spirit.	Ex Karachi, Hyderabad, Sukkur and Larkana warehouses.	Rs. a. p. 2 2 0	Rs. a. p. 1 6 0	Rs. a. p. 2 4 0	Rs. a. p. 1 8 0	Rs. a. p. 2 8 0	Rs. a. p. 1 10 0	Rs. a. p. 2 10 0	Rs. a. p. 1 12 0

The increase in the issue rates was due to an enhancement in the supply price charged by the Amritsar Distillery Company from 1st April 1919.

25. The consumption of toddy is confined to Karachi and Larkana. Toddy supply arrangements. There was no change in the tapping and supply arrangements during the year. The question of introducing the tree-tax system, referred to last year, is still under consideration.

26. The number of convictions for drunkenness in Municipal areas fell from 75 in 1918-19 to 71 this year. As in the previous year no convictions were recorded outside Municipal areas. Drunkenness: Appendix K.

27. Excluding those in Karachi city the opening hour at foreign liquor 'on' shops, Beer shops and Refreshment Rooms was changed from 9 a.m. to 10.30 a.m. In Karachi City Foreign liquor Retail 'on' shops, Beer shops, Refreshment Rooms and country spirit shops were ordered to be closed between 12.30 and 2 p. m. with a view to discourage drinking amongst the lower classes during the day. Hours of sale at liquor shops: Appendix B.

28. In 16 cases of breach of license conditions the licensees were dealt with under Section 55-A. of the Abkari Act and in 4 cases the licensees or their agents were prosecuted. A number of minor cases of misconduct were dealt with by warning the licensees. Management of licensed shops.

29. There was no change in the constitution of the Excise Advisory Committees during the year. Information regarding the work done by these committees, and the action taken on their recommendations is given in Appendix B. Excise Advisory Committees: Appendix B.

30. The 5th Sind Temperance Conference was held at Jacobabad on 20th April 1919, and passed resolutions recommending total prohibition, the closure of licensed shops on Hindu and Mahomedan holidays, the reduction in the number of liquor and drugs shops, the constitution of licensing Boards at each district Headquarters, and the introduction of temperance lessons in school text books. The Collector of Karachi reports that in his district School-masters are adopting the practice of assembling their students on holidays and addressing them on the advantages of temperance; while at Hyderabad a Temperance League was formed among the students at the Nava Vidyalaya School.

31. The Sind Excise Intelligence Bureau continued to work under the personal supervision of the Assistant Commissioner of Salt and Excise in Sind. Only four issues of the Excise Supplement were made, there being insufficient matter for a weekly issue.

32. The country spirit shops licensed under the open auction system are those at Karachi, Hyderabad, Sukkur, Shikarpur and Larkana. There was no addition to their number during the year. The Collectors of Karachi, Sukkur and Larkana comment upon the rise in the retail prices of country spirit which has followed the introduction of the open auction system. High prices have had remarkably little effect on the sales. Consumption is confined to the large towns and experience in Sind is in harmony with the opinion expressed by the Commissioner of Customs, Salt and Excise, Bombay in last year's report, that in the large centres of population people will not be prevented from drinking by the enhancement of prices. Striking proof of this was afforded at Karachi during the year. Here there came into being a Licensed Victuallers' Association which regulated prices at the country spirit shops. Members caught selling below the minimum price agreed upon were fined. This combination among the vendors coupled with the frequent exhaustion of stocks due to irregular supply from Amritsar and Cawnpore led to an enormous increase in the retail prices. 15° U. P. spirit was frequently sold at as much as 10 annas per dram = Rs. 30 per gallon. Yet the sales of this strength of spirit rose by more than 10 per cent. at Karachi and whatever diversion of custom took place was not to the cheaper strength of country spirit, as occurred last year in the Presidency Proper, but to foreign spirit. Hyderabad, Sukkur and Larkana record the same phenomenon, though at these places the increased consumption of both foreign and country spirit was in some measure due to the busy marriage season.

33. While the sale of 15° U. P. spirit rose by about 12 per cent. that of 40° U. P. spirit declined by nearly 40 per cent. The difficulty of supply already alluded to had something to do with this, but there appears to be in Sind an obstinate preference for strong liquor which can only be combated by the gradual reduction of the maximum strength of the spirit supplied. A step in this direction is to be taken from 1st April next, when the maximum strength of spirit issued from the Distillery and Warehouses is to be reduced from 15° U. P. to 25° U. P.

34. The rise in the consumption of foreign liquors may be generally ascribed to the removal of the check on consumption imposed by the late war; and that in the demand for country spirit to increased earnings among the labouring classes in the large towns. The sales of opium fell as the result of the rise in price due to the introduction of the open auction system of disposing of the vend licenses; and bhang appears to have been largely substituted for it; this and, in Upper Sind, the large number of marriages which took place during the year, accounting for the rise of 22 per cent. in the consumption of this drug.

35. The remodelling of the Kotri Distillery commenced in January 1920 and manufacture is expected to commence on 1st February 1921.
Kotri Distillery.

36. Cocaine eating appears to have very little vogue in Sind but the danger of its spreading in cities like Karachi and Hyderabad if the prices of other stimulants continue to rise must not be overlooked. One case was detected in Karachi during the year in which cocaine was pilfered from the stock at the Civil Hospital and sold to outsiders by the compounder.
The cocaine traffic.

37. The Inspectors whose work during the year deserves special mention are Mr. Burhankhan, Abkari Inspector, Karachi, and Mr. Assudomal, Excise Inspector, Nara Division. Half a dozen others gave satisfaction; the work and conduct of the remainder left much to be desired. The conditions of service in the department, the method by which the Inspectors have been recruited in the past and lack of proper training do not conduce to a high level of efficiency. Proposals for reorganising the establishment are being prepared, and it is hoped that during the course of 1920-21 the department will be placed on a proper footing.
Work of the Excise staff.

38. The following statements accompany:—Appendices A, B, C (with supplement) E, F, H, I, J, and K; Provincial statements A and B; Imperial Returns 1 to 5.
Annexures.

I have the honor to be,

Sir,

Your most obedient servant,

C. CLIFFORD,

Assistant Commissioner of Salt and Excise in Sind.

APPENDIX A.

Contracts for the manufacture and supply of country spirit during 1919-20.

District.	Name of the supply contractor.	Source of supply.	Place of delivery.	Sanctioned supply rates (per gallon London Proof).
				Rs. a. p.
Province of Sind.	Amritsar Distillery Company.	Amritsar	Bonded Warehouses at Karachi, Hyderabad, Sukkur and Larkana.	1 12 0 Flavoured. 1 10 6 Plain. F. O. B. Amritsar.
Do.	Indian Distillery Company, Cawnpore.	Cawnpore	Do.	1 9 0 Flavoured. 1 8 0 Plain. F. O. R. Sind Warehouses.
Do.	The Holland-Bombay Trading Company, Karachi.	Java	Do.	1 0 5 Plain. F. O. B. Kiamari.

C. CLIFFORD,
Assistant Commissioner,
Salt and Excise in Sind.

APPENDIX B (ADVISORY COMMITTEES).

Name of District.	Localities in which Advisory Committees have been constituted.	The number of times each has met.	The number of recommendations made by each.	The number to which effect was given (a) wholly, (b) partly, or (c) not at all.	The opening and closing hours of shops.			Remarks.
					Kind of shop.	Opening hour.	Closing hour.	
Karachi	Karachi	(d)	4	(a) 4	Foreign liquor shops.	9 a.m.	10 p.m.	(f)
					Do.	5 p.m.	9-30 p.m.	(e)
					Country liquor shops.	9 a.m.	10 p.m.	(f)
Hyderabad	Hyderabad	(d)	2	(a) 1	Foreign Liquor shops (Retail "On", Beer and Refreshment Rooms).	10-30 a.m.	10 p.m.	
Nawábsháh	Nil	...	...	(c) 1				
Thar Parkar	Nil	...	...	...				
Sukkur	Sukkur	1	2	(c) 2	Foreign Liquor Shops (other).	9 a.m.	10 p.m.	
	Shikarpur	3	3	(a) 2				
	Rohri	1	1	(c) 1				
Larkana	Larkana	...	...	...	Country Liquor Shops.	9 a.m.	10 p.m.	
Upper Sind Frontier	Jacobabad	1	2	(a) 1				
				(c) 1				

(d) No meetings were held, but the Committee was consulted on several matters by circular.

(e) Hours for Foreign Liquor Shops at Kiamari.

(f) In Karachi City all Foreign Liquor Retail "On" Shops, Beer Shops, Refreshment Rooms and Country Spirit Shops are closed from 12-30 p.m. to 2 p.m.

C. CLIFFORD,
Assistant Commissioner of Salt
and Excise in Sind.

APPENDIX C.

Statement showing the consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas, (2) Rural areas and (3) the whole district of the Province of Sind during the year 1919-20.

Serial No.	District.	District Headquarter towns and towns of 10,000 population or over.				Rural areas (i.e., districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		Remarks.
		Number.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Consumption in gallons, London Proof.	Rate per head of population in drams, London Proof.	
1	2	3	4	5	6	7	8	9	10	11	12
1	Karachi	1	159,270	68,536	20.65	362,451	12,535	1.66	81,071	7.46	
2	Hyderabad	1	75,964	42,539	26.88	536,075	13,816	1.19	55,855	4.38	
3	Nawábsháh	2	11,902	5,723	23.08	436,576	9,205	1.01	14,928	1.60	
4	Thar Parkar	1	4,856	3,084	30.48	428,542	4,706	0.53	7,790	0.86	
5	Sukkur	2	89,238	17,025	9.16	484,675	6,413	0.64	23,438	1.96	
6	Larkana	1	16,095	7,923	23.63	644,784	17,485	1.30	25,438	1.85	
7	Upper Sind Frontier	1	11,361	4,665	19.71	251,646	3,568	0.68	8,233	1.50	
Total		9	368,686	149,495	19.46	3,144,749	67,228	1.03	216,723	2.96	
		9	368,686	141,636	18.44	3,144,749	56,526	0.86	198,162	2.71	

C. CLIFFORD,
Assistant Commissioner of Salt
and Excise in Sind.

APPENDIX C—concluded.

Memorandum of Country Spirit Consumption, etc., in certain large towns during the year 1919-1920.

1	2	3	4	5	6	7	8	9	10	11
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof.		Actual Realizations.			Incidence per proof gallon of		
			Total gallons.	Rate per head of Population.	Still head duty.	Vend Fees.	Total.	Still-head duty (a).	Vend Fees.	Total.
			Gallons.	Drams (L.P.)	Rs.	Rs	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karachi	159,270	68,536	20·65	5,28,279	3,81,680	9,09,959	7 11 4	5 9 1	13 4 5
2	Hyderabad ...	75,964	42,589	26·88	2,59,376	1,09,460	3,68,836	6 1 7	2 9 2	8 10 9
3	Sukkur ...	35,294	11,336	15·42	80,021	21,661	101,682	7 0 11	1 14 7	8 15 6
4	Shikarpur ...	53,944	5,689	5·06	40,155	11,631	51,786	7 0 11	2 0 9	9 1 8
5	Larkana ...	16,095	7,923	23·63	46,756	23,489	70,245	5 14 5	2 15 5	8 13 10
	Total ...	340,567	136,023	19·17	9,54,587	5,47,921	15,02,508	7 0 3	4 0 5	11 0 8

(a) These figures have been arrived at by distributing the actual realisations from duty on spirit issued to shops over the spirit sold at shops. The incidence so calculated is somewhat higher than that of the duty leviable, since the former includes duty on spirit lost by wastage, and on spirit in transit and in stock at shops at the close of the year.

C. CLIFFORD,
Assistant Commissioner of Salt
and Excise in Sind.

APPENDIX E.

Statement showing the Quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption during the year 1919-20.

Denatured Spirits imported from Foreign Countries.		Denatured Spirits produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
United Kingdom ...	Gallons. 1	}	...	...	Calcutta, Cawnpore and Rosa.	}	939	...
Java ...	8,273(a)							
Total	...	...	...	...	...	...	...	

(a) Imported via Calcutta.

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX F.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced and lodged in, issued from, and in balance at the Bubak Hemp Drugs Warehouse during the year ending 31st March 1920.

Cultivation.					Name of the Ware- house in which the drugs were lodged.	Intoxicating drugs brought on to accounts during the year.			Excess during the year	Balance at the Ware- house on the 1st April 1919.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency.			Total of columns 7 to 16.			
Name of Taluka in which permitted.	Of Gánja.		Of Bháng.			Gán- ja.	Bháng.	Charas.		Bháng.	Gán- ja.	Bháng.	Charas.	Gán- ja.	Bháng	Charas.	Gánja.	Bháng.	Charas.
	Number of vil- lages in which per- mitted	Area- culti- vated.	Villages in which permitted.	Area culti- vated.															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
Sehwan ...	...	...	Deh Bubak.	A. g. 106 10 (a)	Bubak.	...	M. s. t. 2,674 0 0 (b)	...	M s. t. 15 0 0	...	M. s. t. 1,591 0 0	...	...	...	...	...	M. s. t. 4,280 0 0	...	

Name of Taluka in which permitted.	Intoxicating drugs removed from the Warehouse during the year.										Balance at the Warehouse on 31st March 1920.			Ware-house rent.	Approximate selling price per maund exclusive of duty.			Remarks.
	On payment of duty by the licensed vendors in the British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			Bháng seed given to cultivators free of duty.	For destruction being useiess.										
	Gán-ja.	Bháng.	Cha-ras.	Gán-ja.	Bháng.	Cha-ras.		Gán-ja.	Bháng.	Cha-ras.	Gán-ja.	Bháng.	Cha-ras.		Gánja.	Bháng.	Cha-ras.	
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Sehwan ...	...	M. s. t. 3,118 0 0	...	...	M. s. t. 42 0 0	...	M. s. t. 26 0 0	...	M. s. t. 145 0 0	...	...	M. s. t. 949 0 0	...	Rs a. p. 94 0 0	...	Ghundi Rs. 10 to Rs. 13 per Md. Arari Rs. 8 per Md. Bhor Rs. 10 to Rs. 13 per Md. Kuto Rs 4 to Rs. 5 per Md. Seed Rs. 12 to Rs. 13 per Md.	...	

(a) This is the area sown this year; the crop will appear in next year's return.

(b) This is the produce of 109 acres cultivated last year but stored during the year under report.

C. CLIFFORD,
Assistant Commissioner of Salt
and Excise in Sind.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1919-20.

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and accounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
				Current.	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Karachi ...	12,25,484	...	12,25,484	11,81,655	...	11,81,655	43,184	645	...	83,385	12,65,040
2 Hyderabad ...	8,60,667	13,469	8,74,136	8,00,247	13,469	8,13,716	46,322	...	14,098	41,715	8,55,431
3 Nawābahān ...	2,26,147	775	2,26,922	2,11,859	775	2,12,634	14,258	...	...	18,204	2,30,868
4 Thar Parkar ...	1,70,297	...	1,70,297	1,60,055	...	1,60,055	10,187	55	...	12,584	1,72,639
5 Sukkur ...	4,09,998	...	4,09,998	1,22,375	...	1,22,375	2,87,623	...	...	3,36,468	4,52,943
6 Larkāna ...	3,91,830	...	3,91,830	3,76,513	...	3,76,513	15,317	...	...	24,904	4,01,417
7 Upper Sind Frontier ...	1,02,881	...	1,02,881	(a) 8,694 98,291	...	(a) 8,694 98,291	(b) 4,590	...	...	12,178	1,10,469
Total ...	38,87,304	14,244	34,01,548	29,59,719	14,244	29,73,963	4,21,481	700	14,098 8,694(c) 5,404	5,29,538	35,03,501

(a) Collections made on account of other districts.

(b) Last year Rs. 4,690 were shown in column 11 by the Deputy Commissioner's office through a clerical error.

(c) Recoveries in Excess of the District demand in Larkāna District.

APPENDIX I.

Statement showing the difference between the collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collections and Balance statements for the year 1919-20.

District.	Amount as per Treasury account.	Deduct.		Net collections.	Add.		Amount as per demands, collections and balance statements (columns 7 and 8 of Appendix H).
		Collections made on account of other Districts.	Collections on account of future.		Collections made in other districts.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Karachi ...	12,65,040	...	...	11,81,655	...	43,184	12,24,839
2 Hyderabad ...	8,55,431	...	...	8,13,716	...	46,322	8,60,038
3 Nawābahān ...	2,30,868	...	...	2,12,634	...	14,258	2,26,922
4 Thar Parkar ...	1,72,639	...	...	1,60,055	...	10,187	1,70,242
5 Sukkur ...	4,52,943	...	3,36,468	1,22,375	...	2,87,623	4,09,998
6 Larkāna ...	4,10,111	8,694	...	3,76,513	...	15,317	3,91,830
7 Upper Sind Frontier ...	1,10,469	...	12,178	98,291	...	4,590	1,02,881
Total ...	35,03,501	8,694	5,29,538	29,65,269	...	4,21,481	33,86,750

C. CLIFFORD,

Assistant Commissioner of Salt
and Excise in Sind.

APPENDIX J.

Statement showing the number of offences against the A'bhkari and Opium Laws detected in each District of the Province of Sind during the year 1919-20.

District.	CASES DETECTED (ABKARI)																	Cases in which convictions were obtained.
	Offences relating to Liquor.						Offences relating to Hemp Drugs.						Offences relating to Cocaine.				Total (Abkari).	
	Illicit distillation and possession of implements, etc., for the same.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit Cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Karachi	...	...	1	...	...	1	1	1	38	...	...	39	...	1	...	1	40	40
2. Hyderabad	...	...	...	1	...	1	5	...	18	4	...	27	...	...	...	...	28	23
3. Nawabshah	...	...	...	...	...	...	1	...	6	1	...	8	...	...	...	...	8	8
4. Thar Parkar	...	...	1	...	1	2	...	...	10	4	...	14	...	...	...	...	16	15
5. Sukkur	...	...	4	...	1	5	...	1	5	4	1	11	...	...	...	...	16	16
6. Larkana	...	...	1	1	...	2	1	...	3	2	...	6	...	...	...	...	8	7
7. Upper Sind Frontier	...	...	3	...	...	3	1	3	5	...	...	9	...	...	...	...	12	11
Total, 1919-20	...	5	5	2	2	14	9	5	83	15	1	113	...	1	...	1	128	120
Total for 1918-1919	...	...	4	1	...	5	15	7	51	32	5	110	...	...	...	...	115	105

District.	CASES DETECTED (OPIUM).									Quantity of contraband Opium seized.
	Illegal cultivation of Poppy.	Illegal manufacture of Opium.	Illegal possession of Opium.	Illegal transport of Opium.	Illegal import of Opium.	Illegal export of Opium.	Illegal sale of Opium.	Breach of conditions of License.	Total (Opium).	
1	20	21	22	23	24	25	26	27	28	29
										Maunds. Seers. Tolas.
1. Karachi	...	...	13	...	...	...	...	...	13	0 0 62
2. Hyderabad	...	...	4	...	...	...	...	...	4	0 2 58
3. Nawabshah	...	...	1	...	...	...	...	...	1	0 0 2
4. Thar Parkar	...	...	48	...	...	...	...	...	48	0 4 33
5. Sukkur	...	...	1	...	...	...	...	...	1	0 0 2
6. Larkana	...	...	1	...	...	...	...	...	1	0 0 15
7. Upper Sind Frontier	...	...	...	...	...	...	...	...	...	
Total, 1919-20	...	...	68	...	...	...	...	...	68 (a)	0 8 12
Total for 1918-19	...	3	57	...	6	...	2	...	68	.....

(a) Of these 64 cases ended in conviction.

C. CLIFFORD,
Assistant Commissioner of Salt
and Excise in Sind.

APPENDIX K.

Statement showing cases of drunkenness in which convictions were recorded during 1919-1920.

In Municipal areas.								In Districts (exclusive of Municipal areas.)					
Name of Municipality.	Population.	1917-1918.		1918-1919.		1919-1920.		District.	Convictions for drunkenness.		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for this contravention of their license.	Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.		Occurring on licensed premises.	Occurring elsewhere.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Karachi ...	150,270	69	4.3	70	4.39	56	3.51	Karachi ...	...	...	...	...	...
Kotri ...	7,256	...	...	2	2.8	6	8.40		...	...	...	...	...
Hyderabad ...	75,964	...	...	...	...	...	...	Hyderabad ...	...	...	...	...	...
Tando Allahyar ...	4,287	...	...	...	...	...	...		...	...	...	...	...
Shahdadpur ...	5,047	...	...	...	...	4	6.72	Nawabshah ...	...	...	...	...	...
Tando Adam ...	10,016	...	...	...	...	2	2.0		...	...	...	...	...
Mirpur Khas ...	4,856	...	...	...	...	...	...	Thar Parkar...	...	...	...	...	...
Umarkot ...	...	...	...	...	...	...	...		...	...	...	...	...
Sukkar ...	35,294	...	...	...	...	...	...	Sukkar ...	...	...	...	...	...
Shikarpur ...	53,044	2	0.37	2	0.37	1	0.19		...	...	...	...	...
Rohri ...	9,019	...	...	1	1.0	1	1.0	Larkana ...	...	...	...	...	...
Garhi Yasin ...	6,549	...	...	...	...	1	1.53		...	...	...	...	...
Larkana ...	10,005	...	...	...	...	...	...	Upper Sind Frontier.	...	...	...	...	...
Jacobabad ...	11,301	...	...	...	...	...	...		...	...	...	...	...
Total ...		71		75		71							

C. CLIFFORD,
Assistant Commissioner of Salt
and Excise in Sind.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in Sind during the year 1919-20.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India—Form No. 398-A.E. (Fee ranging from Rs. 100 to Rs. 300 per annum).									Licenses for wholesale vend of Spirits manufactured in Sind to the Trade (Fee per annum).			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.								Quantity of spirits sold thereunder	Quantity of liquor sold thereunder.							
		To other licensed vendors.				To the Public.					To other licensed vendors.	To the public.						
		Imported.			Beer made in India.	Imported.			Beer made in India.									
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karachi	25	Gals. (a) 19,650	Gals. (b) 105,746	Gals. 256,892	Gals. 83,538	Gals. (c) 4,072	Gals. (d) 15,437	Gals. 30,474	Gals. 14,255	...	...	...	...	...	...	...	...	(a) Includes 200 gallons Indian Wines.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b) Includes 6,144 gallons Indian spirits.
Nawabshah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(c) Includes 4 gallons Indian Wines.
Thar Parkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(d) Includes 304 gallons Indian spirits.
Sukkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Larkana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total	25	19,650	105,746	256,892	83,538	4,072	15,437	30,474	14,255	...	...	...	...	...	...	...	...	

C. CLIFFORD,
Assistant Commissioner of Salt,
and Excise in Sind.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1919-1920.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop Licenses.								Sold under Hotel and Dāk Bungalow licenses.			
	On fixed fees.				On fees determined by auction.				Number of licenses.	Sales thereunder.		
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.				Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.					(a) 20	Gals.	Gals.	Gals.
Karachi	29	4,046	25,448	36,040	...	...	...	...	...	657	2,034	99,505
Hyderabad	10	3,530	12,078	33,944	...	...	...	...	...	...	...	...
Nawabshāh	2	50	778	148	...	...	...	...	...	...	...	...
Thar Parkar	2	92	1,013	175	...	...	...	...	...	...	...	...
Sukkur	9	590	7,216	9,490	...	...	...	...	...	...	...	...
Lārkāna	2	145	520	185	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	1	30	328	91	...	...	...	...	...	...	...	...
Total ...	54	8,789	47,381	80,673	...	...	...	...	20	657	2,034	99,505

Name of District.	*Foreign Spirits and Fermented Liquors—continued.				Spirits made in India in private Distilleries.								Spirits made in outstills.	
	Sold under Railway Refreshment Rooms licenses.				Sold under Retail Vend Licenses.				Removed direct from distilleries under special permits and passes.				Number of vendors connected with the outstills.	Quantity sold by them.
	Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.			Rectified spirits.	Methylated spirits.	Spirits intended for human consumption.			
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Methylated spirits.	Rectified spirits.						
1	14	15	16	17	18	19	20	21	22	23	24	25	26	
Karachi	1	4	40	589	28	2,073	511	160	...	...	...	...	...	
Hyderabad	1	4	52	99	10	5,200	126	...	...	...	...	...	...	
Nawabshah	1	2	6	18	2	421	2	...	...	...	...	...	...	
Thar Parkar	...	...	...	...	2	325	8	...	...	...	...	...	...	
Sukkur	3	30	19	362	9	2,702	230	13	...	...	...	...	...	
Larkana	1	5	24	207	2	458	58	...	...	...	...	...	...	
Upper Sind Frontier...	...	...	...	...	1	149	9	...	...	...	...	...	...	
Total ...	7	46	160	1,274	54	11,328	939	173	...	...	...	...	...	

(a) Includes five canteen licenses.

C. CLIFFORD,
Assistant Commissioner of Salt,
and Excise in Sind.

IMPERIAL RETURN I—REVENUE.

IMPERIAL RETURN

Name of District.	Country spirits.						Country Fermented Liquors.				Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).		
	Duty on distillery spirits.	Fees from distilleries.	License and Vend fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other similar systems.	Total receipts from country spirits.	Tari—Tree-tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	5,67,619	...	(a) 3,88,650 (b) 25,358	9,81,655	...	9,81,655	...	1,408	...	1,408	...	1,150	1,150	...	68,925	68,925
Hyderabad	4,04,392	...	(a) 1,09,460 (b) 50,067	5,63,819	...	5,63,819	...	...	...	...	...	2,600	2,600	...	20,193	20,193
Nawabshah	1,04,436	...	(b) 44,696	1,40,132	...	1,40,132	...	...	...	...	...	...	...	...	445	445
Thar Parkar	55,688	...	(b) 19,978	72,666	...	72,666	...	...	...	...	...	...	...	...	...	...
Sukkur	1,60,075	...	(a) 37,637 (b) 16,318	2,14,030	...	2,14,030	...	...	...	...	...	2,200	2,200	301	3,627	3,928
Larkana	1,82,670	...	(a) 27,539 (b) 37,948	2,48,055	...	2,48,055	...	10	...	10	...	...	...	...	851	851
Upper Sind Frontier	58,724	...	(b) 26,575	85,299	...	85,299	...	...	...	...	...	...	...	...	350	350
Total	15,33,504	...	7,81,152	23,14,656	...	23,14,656	...	1,413	...	1,413	...	5,950	5,950	301	94,451	94,752
Total of previous year	14,47,823	...	5,91,895	20,39,718	...	20,39,718	...	1,015	...	1,015	...	4,800	4,800	...	46,805	46,805

Rs.

(a) Indicates Vend Fees ... 5,63,286

(b) " License Fees ... 2,17,866

I.—REVENUE.

Total of columns 7, 11, 14 and 17.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						Licence fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,53,103	415	46,248	81,608	...	1,27,856	10,740	30,278	4004	41,418	86,004	1,37,422	...	1,264	317	13,10,477	41,448	12,60,029
5,36,612	14	40,128	69,556	...	1,09,684	9,378	45,215	10,000	70,593	73,110	1,43,703	...	396	37	8,40,446	62,518	7,77,628
1,49,577	1	16,640	16,827	...	33,467	...	...	...	...	19,313	19,313	...	57	258	1,02,673	1,715	2,00,958
72,606	1	33,152	16,721	...	49,873	2,342	21,368	1,560	25,270	11,237	36,507	...	...	107	1,59,154	17,329	1,41,825
2,20,158	18	38,975	21,323	...	60,298	2,520	64,967	51,134	1,18,621	59,438	1,78,109	...	5	355	4,58,943	8,325	4,50,618
2,48,916	2	27,952	15,427	...	43,379	...	28,435	37,702	66,137	39,868	1,06,005	...	183	278	3,98,713	22,478	3,76,235
95,649	1	5,090	4,053	...	9,749	2	2,916	6,722	9,640	10,942	20,582	...	100	86	1,16,167	5,942	1,10,225
24,16,771	452	2,08,791	2,25,515	...	4,34,306	24,982	1,93, 9	1,13,518	3,31,679	2,99,962	6,31,641	...	1,955	1,443	34,86,573	1,60,055	33,26,518
20,92,338	419	2,52,016	1,66,383	...	4,18,599	24,172	1,69,727	1,03,238	2,97,137	2,67,818	5,64,955	...	3,412	1,608	30,81,183	1,31,318	29,49,865

C. CLIFFORD,
Assistant Commissioner of Salt
and Excise in Sind.

IMPERIAL RETURN I-A.

Supplementary Table showing the duty realized (a) in other British Indian provinces on excisable articles exported to Sind, and (b) in Sind on excisable articles exported to other British Indian provinces.

Description of excisable articles.	Amount of duty realized in other provinces of India on excisable articles exported to Sind. (a)						Amount of duty realized in Sind on excisable articles exported to other Indian provinces.					
	In Baluchistan.	In Punjab.	In United Provinces.	In—	In—	Total.	To Baluchistan.	To—	To—	To—	To—	Total.
	1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Beer	39,015	...	...	...	...	39,015	...	...	...	...	...	...
Wines	...	...	1,493	...	...	1,493	...	...	...	...	...	...
Spirits	...	5,641	32,850	...	...	38,491	...	...	...	...	...	...
Bhang	...	...	...	...	...	...	33	...	...	...	...	33
Total	39,015	5,641	34,343	...	...	78,999	33	...	...	...	...	33

(a) No returns of realizations are received from other Provinces. These figures are calculated on the imports at Tariff duty rates.

IMPERIAL RETURN II—EXPENDITURE.

Name of District.	Salaries and establishment.	Allowances.	Supplies and Services.				Contingencies and special charges.			Refunds.		Total charges.	
			Rewards.	Construction and Repairs of buildings.		Other charges (Com- bined, Salt and Excise.)	Salt.	Combined, Salt and Excise.	Conveyance of Excise Opium.	Salt.	Excise.	Com- bined, Salt and Excise.	Debitable to 7 Excise.
				Salt.	Excise.								
1	2	3	4	5		6	7			8		9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ..	71,569	7,921	1,695	46,404	611	2,215	1,43,563	9,383	542	4,527	531	2,88,961	41,448
Hyderabad ...	17,091	2,563	151	...	53,622	411	...	406	368	...	...	74,602	62,818
Nawabshah ...	3,178	641	...	...	...	45	1,000	2	58	...	...	4,924	1,715
Thar Parkar ..	29,379	4,914	653	2,763	293	669	4,974	1,723	274	...	546	46,688	17,329
Sukkur ...	12,365	2,712	156	1,731	1,298	312	17,573	266	241	...	10	36,664	8,325
Larkana ...	1,404	3,261	64	...	11,943	258	...	519	275	...	186	35,910	22,478
Upper Sind Frontier.	10,894	1,488	100	606	454	99	...	22	87	...	...	13,750	5,942
Total, 1919-20 ...	1,64,380	23,500	2,819	51,504	68,221	4,009	1,67,110	12,321	1,835	4,527	1,273	5,01,499	...
Portion chargeable to 7, Excise ...	(a) 70,249	(a) 10,071	(a) 1,208	...	68,221	(a) 1,718	...	(a) 5,280	1,835	...	1,273	...	1,60,055
Total of previous year ...	1,42,415	16,484	2,246	12,431	727	2,899	1,97,890	15,339	2,012	18,363	51,710	4,62,496	...
Portion chargeable to 7, Excise ..	(a) 61,035	(a) 7,056	(a) 963	...	727	(a) 1,242	...	(a) 6,574	2,012	...	51,710	...	1,31,319

(a) Three-sevenths of the total expenditure under these heads on the combined Salt and Excise Department, vide G. R., R. D., No. 914, dated 27th January 1908.

C. CLIFFORD,

Assistant Commissioner of Salt
and Excise in Sind.

IMPERIAL RETURN III.—SHOPS AND LICENSES.

Name of District.	Manufacture of liquor— Number of				Number of wholesale licenses for sale of						Country Liquors, Number of shops licensed for retail sale of							
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits imported or manufactured in India and excised at tariff rates.	Commercial spirits, i. e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karachi ...	...	...	...	...	...	...	25	...	...	4	46	...	...	...	4	...	...	...
Hyderabad ...	...	...	...	...	...	...	...	...	...	2	43	...	...	...	...	...	...	...
Nawabshah ...	...	...	...	...	...	...	...	...	...	...	15	...	...	...	...	...	...	...
Thar Parkar ...	...	...	...	...	...	...	...	...	...	1	12	...	...	...	...	...	...	...
Sukkur ...	...	...	...	...	...	...	...	...	...	5	33	...	...	...	...	...	...	...
Larkana ...	...	...	...	...	...	...	...	...	...	3	21	...	...	...	1	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	1	12	...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...	25	...	...	17	132	...	...	...	5	...	...	...
Total of previous year ...	...	...	...	...	...	...	23	...	...	17	176	...	...	...	4	...	...	...

Name of District.	Foreign Liquors. Retail licenses—Number for sale of									Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dāt-bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits.)	Hemp drugs for medical purposes only. (Druggists' permits.)	Cocaine. (Druggists' permits.)
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Karachi ...	3	7	18	15	1	60	5	18	37	22	23	5	23	...	28	...	28
Hyderabad ...	1	2	7	...	1	...	...	...	14	30	40	5	40	1	19	...	16
Nawabshah ...	...	...	2	...	1	...	...	...	1	28	30	3	30	...	...	...	3
Thar Parkar ...	...	...	2	...	...	...	...	...	2	31	22	1	22	...	...	...	...
Sukkur ...	4	...	5	...	3	...	...	1	8	33	50	5	50	14	14	...	11
Larkana ...	...	...	2	...	1	...	...	...	2	25	53	7	53	1	8	...	3
Upper Sind Frontier ...	...	...	1	...	...	...	...	...	1	8	11	3	11	2	...	...	1
Total ...	8	9	37	15	7	60	5	19	65	186	238	29	238	18	69	...	63
Total of previous year ...	8	8	*36	11	7	58	5	17	54	190	244	32	244	20	64	...	58

* Last year there were 17 Retail 'off' shops in Karachi District and not 18.

C. CLIFFORD,
Assistant Commissioner of Salt
and Excise in Sind,

IMPERIAL RETURN IV.—CONSUMPTION.

Name of District.	COUNTRY SPIRITS.					FOREIGN LIQUORS OTHER THAN COMMERCIAL SPIRITS.				
	Issues in Imperial Gallons.				Rates of duty.	Imported Liquors.			Liquors manufactured in India paying duty at tariff rates.	
	At strength of 15° U. P.	At strength of 40° U. P.	At strength of—	Equivalent at London proof of the total of columns 2, 3 and 4.		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11
Karachi ...	Gals. 55,334	Gals. 13,567	...	Gals. 80,640	Rs. s. p. Per Imperial gallons. 15° U. P. 6 0 0 40° U. P. 4 0 0	Gals. 31,872	Gals. 8,779	Gals. 90,749	Gals. 1,782	Gals. 90,714
Hyderabad ...	62,996	3,281	...	55,478		9,097	3,534	10,966	3,900	23,076
Nawābshāh ...	17,555	267	...	15,082		588	52	166	316	...
Thar Pārkar ...	9,047	478	...	7,976		760	92	175	244	...
Sukkur ...	26,077	...	...	22,875		5,423	926	2,854	2,026	6,999
Larkāna ...	30,037	...	...	25,531		415	150	392	343	...
Upper Sind Frontier ...	10,078	...	...	8,566		246	30	91	112	...
Total ...	2,41,584	17,673	...	2,15,949	15° U. P. 6 0 0 40° U. P. 4 0 0	48,404	13,563	1,05,393	8,723	120,788
Total of previous year ...	2,15,918	28,990	...	2,00,934	15° U. P. 6 0 0 40° U. P. 4 0 0	39,715	9,932	63,929	6,010	121,062

District.	COMMERCIAL SPIRITS.				OPIMUM AND OTHER DRUGS.							
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers, of excise opium.	Retail sales, in seers of other opium, (e.g., Punjab grown, Punjab Hill States, Afghan and Malwa).	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales of morphia in lb. oz. and grs.	Retail sales, in seers, of charas.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales, of cocaine, in lb. oz. and grs.
1	12	13	14	15	16	17	18	19	20	21	22	23
Karachi ...	Gals. (a) 195	Gals. (b) 10,669	Gals. 619	Seers. 1,448 1,453	...	Rs. 45	Not fixed.	Lbs. ozs. grs. 3 9 97	Seers. 837	Seers. 971	Seers. 6,068	Lbs. ozs. grs. 1 9 126
Hyderabad ...	...	126	...	1,254 1,319	...	45		0 6 59	1,821	233	19,579	0 6 102
Nawābshāh ...	...	2	...	520 520	...	45		.....	166	92	15,263	.....
Thar Pārkar ...	...	3	...	1,038 1,016	...	45		.....	539	244	4,900	.....
Sukkur ...	13	274	18	1,218 1,235	...	45		1 0 337	1,369	126	37,570	0 0 288
Larkāna ...	...	58	...	873 873	...	45		0 0 295	914	9	33,292	0 0 24
Upper Sind Frontier ...	...	9	2	178 173	...	45		.....	197	3	3,485	.....
Total ...	208	11,041	639	6,524 6,593	...	45		5 4 307	5,843	1,678	1,20,157	2 4 60
Total of previous year ...	319	8,584	896	7,875 7,760	...	45		6 1 46	4,752	1,937	98,211	1 7 124

NOTE.—The figures shown in columns 7 to 9 and 11 include 45 gallons of spirit and 65,324 gallons of beer for consumption by troops.

Figures in italics in col. 15 represent retail sales.

(a) Includes 35 gallons to the trade.

(b) Do. 6,462 do.

(c) Sales to the public under wholesale licenses (Provincial Statement A) and sales under Retail licenses (Provincial Statement B).

(d) Sales to the public under wholesale licenses (Provincial Statement A) and sales under Retail licenses (Provincial Statement B) in terms of London Proof.

C. CLIFFORD,
Assistant Commissioner of Salt
and Excise in Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
(1) Charas	Punjab seers. 5,824	...	Seers. 5,824	...	...	...	Khairpur state seers. 285	...	Seers. 285	...	...	...
(2) Cocaine	...	...	...	...	...	...	Lbs. ozs. grs. Bhopal State ... 0 0 420 Bihar ... 0 0 60 Punjab ... 0 5 319 N. W. Frontier ... 0 2 60	...	Total ... 0 8 379	...	...	...
(3) Morphia	...	...	...	...	...	...	Lbs. ozs. grs. Punjab ... 0 3 300 N. W. Frontier ... 0 2 120	...	Total ... 0 5 420	...	...	...
(4) Country Spirit	...	...	...	Proof gallons. Flayd. Plain ... 1,21,693 } Punjab. ... 21,838 } 1,46,821	11,436 } Cawnpore. Flayd. Plain ... 34,919 } 46,354	Flayd. Plain ... 1,33,430 ... 69,745 Grand Total ... 1,93,175	...	...	...	...	...	...
(5) Rectified spirits	United Provinces. Gallons. 110	...	Gallons. 110	...	...	...	...	...	...	...	...	...
Indian-made foreign liquor—	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirit Gallons.
Baluchistan	1,38,712	...	...	...	...	...	...	36	942	...	...	...
Punjab	...	...	669	...	...	...	...	12	158	...	...	...
United Provinces	...	1,707	3,893	...	...	...	...	...	...	...	...	...
N. W. Frontier	...	...	...	...	...	...	...	2	6	...	...	...
Basra	...	...	...	...	...	...	...	...	20	...	...	...
Rajputana	...	...	...	...	...	...	...	...	6	...	...	...
Total	1,38,712	1,707	4,562	...	...	...	...	50	1,132	...	...	...

IMPERIAL RETURN IV-A—concluded.

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
European—												
Punjab	...	...	...	...	...	...	29,535	2,060	13,560	3	21	79
Baluchistan	...	...	...	...	...	...	9,899	2,256	7,638	7	140	310
N. W. Frontier Province	...	...	...	...	...	...	2,523	937	2,484	20	30	68
Kashmir	...	...	...	...	...	...	154	149	1,218	...	26	235
Rajputana	...	...	...	...	...	...	8	22	152	...	...	...
United Provinces	...	...	...	...	...	...	249	95	202	...	...	...
Persian Gulf	...	...	...	...	...	...	1,674	96	87	166	201	928
Peshawar	...	...	...	...	...	...	996	...	...	...	...	...
Bengal	...	...	...	...	...	...	90	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	35	...	...	...
Persia	...	...	...	...	...	...	...	...	...	...	18	54
Total	...	...	...	...	...	...	46,118	6,624	25,866	190	436	1,650

C. CLIFFORD,
Assistant Commissioner of Salt

IMPERIAL RETURN V.

Name of District.	Area in square miles.		Population (in thousands).		Number of square miles per shop.								Sum of 1st, 2d & 3d columns (Total Population).			
	Out-still system.	Distillery system.	Out-still system.	Distillery system.	Country spirits.		Opium.	Hemp drugs.	Country spirits.							
					Out-still area.	Distillery area.			Out-still area.	Distillery area.						
		Urban.		Rural.			Urban.	Rural.			Urban.	Rural.	Urban.	Rural.		
1	2	3	4	5	6	7	8	9	10	11						
Karachi	...	33	11,731	...	182	340	...	1.03	888.0	3.0	1,066.5	3.0	977.6	...	17	4
Hyderabad	...	17.43	4,625.57	...	95	517	...	0.83	210.25	1.34	177.90	1.45	165.19	...	22	4
Nawabshah	...	0.47	3,880.53	...	14	434	...	0.12	353.59	0.23	149.60	0.23	105.12	...	20	3
Thar Parkar	...	1	13,636	...	9	424	...	0.3	684.0	0.5	40.2	0.5	681.8	...	33	4
Sukkur	...	14	5,619	...	109	465	...	0.67	468.25	1.0	295.74	0.78	175.59	...	19	3
Larkana	...	14	5,037	...	86	625	...	1.75	387.5	2.3	265.1	2.0	109.5	...	22	3
Upper Sind Frontier	...	4	2,655	...	11	252	...	0.8	379.0	4.0	379.0	2.0	295.0	...	45	8
Total	...	83.90	47,193.10	...	456	3,057	...	0.89	586.29	1.71	344.43	1.55	256.48	...	20	8
Total of previous year.	...	83.90	47,367.10	...	456	3,057	...	0.90	570.69	1.1	835.94	1.58	243.0	...	20	3

Name of District.	Number of shops per 100,000 of population— <i>continued.</i>				Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (vide column 33 of Imperial Return I).
	Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Country spirit (distillery areas).			Opium.			Hemp drugs.			
								Duty.	Vend. fees.	Total.	Duty including gain on sale proceeds.	Vend. fees.	Total.	Duty.	Vend. fees.	Total.	
	Urban.	Rural.	Urban.	Rural.													
1	12		13		14	15	16	17	18	19	20	21	22	23	24	25	26
Karachi	6	3	6	4	Gallons.	Seers.	Seers.	7.04	5.13	12.17	32	56.48	88.48	5.26	10.92	16.18	2.52
Hyderabad	14	5	13	5	9.01	0.20	3.53	7.29	2.87	10.16	32	56.47	87.47	3.29	3.38	6.64	1.37
Nawabshah	14	6	14	9	3.37	0.12	3.16	6.92	2.96	9.88	32	32.36	64.36	...	1.24	1.24	0.45
Thar Parkar	22	7	22	5	† 3.01	0.24	1.31	6.98	2.12	9.10	32	16.14	48.14	4.45	1.97	6.42	0.37
Sukkur	13	4	17	7	3.95	0.21	6.81	7.06	2.38	9.44	32	17.50	49.50	3.04	1.52	4.56	0.50
Larkana	17	3	19	7	3.39	0.13	5.18	7.15	2.56	9.71	32	17.67	49.67	1.93	1.16	3.09	0.51
Upper Sind Frontier	9	3	18	4	3.26	0.07	1.40	6.86	3.10	9.96	32	22.77	54.77	2.62	2.97	5.59	0.44
Total	11	4	12	6	6.15	0.19	3.63	7.10	3.61	10.71	32	34.56	66.56	2.59	2.35	4.94	0.19
Total of previous year.	12	5	12	6	5.72	0.23	2.99	7.21	2.95	10.16	32	21.13	53.13	2.33	2.55	5.33	0.83

* This area is exclusive of the area of the Desert Division where there are no liquor shops.

† This is calculated on the population of the area exclusive of the Desert Division where there are no liquor shops.

C. CLIFFORD,
Assistant Commissioner of Salt
and Excise in Sind.

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1919-20.

I.—Constitution of the Department and System of Administration.

The constitution and the strength of the Department as well as the system of administration have remained unaltered. No separate excise establishment is maintained at Perim where the work of the Department is carried out by the local Police under the Assistant Resident, Perim.

II.—Financial Result of the Year's Administration.

2. The sources of excise revenue are detailed in the following tabular statement in which the realizations and the expenditure of the year under report are contrasted with those of the previous year:—

Receipts.

Items.	Aden.		Perim.		Total.	
	1918-19.	1919-20.	1918-19.	1919-20.	1918-19.	1919-20.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors ...	1,11,050	1,34,534	2,412	1,565	1,13,462	1,36,099
2. License fees for the sale of imported foreign liquors.	10,657	12,090	349	368	11,006	12,458
3. Still-head duty on country liquor ...	35,562	11,831	.....	.....	35,562	11,831
4. License fees for the manufacture and sale of country liquor.	200	200	.....	.....	200	200
5. Duty on intoxicating drugs ...	2,275	4,855	.....	.....	2,275	4,855
6. License fees for the manufacture and sale of intoxicating drugs.	1,700	1,500	.....	.....	1,700	1,500
7. License fees for the Opium Farm ...	800	1,100	.....	.....	800	1,100
8. Miscellaneous ...	3,608	2,115	.....	.....	3,608	2,115
Total ...	1,65,852	1,68,225	2,761	1,933	1,68,613	1,70,158

Expenditure.

Items.	Amounts.	
	1918-19.	1919-20.
	Rs.	Rs.
Establishment ...	13,641	13,072
Contract contingencies ...	874	996
Countersigned contingencies ...	100	.....
Total ...	14,615	14,068

The total excise revenue amounted to Rs. 1,70,158 against Rs. 1,68,613 in the previous year, showing an increase of Rs. 1,545. From items 1 and 3 under "Receipts" it will be seen that there is an abnormal increase of Rs. 22,637 in excise duty on Foreign liquors and a corresponding decrease of Rs. 23,731 in Still-head duty on Country liquor. This is due to the country liquor distillery having been closed for nine months on account of the reasons already reported to Government, *vide* Government Resolution No. 15, dated 7th January 1920, Revenue Department, and the consequent increase in the consumption of cheap Foreign spirit in the absence of country liquor.

III.—Imported Foreign Liquors.

3. Fifteen licenses for the sale of imported Foreign liquors, spirits and wines at Aden and one at Perim were issued during the year against the same number in the year before. Four special licenses for the sale of Foreign wines and spirit at the Regimental canteens in Aden were also issued during the year under report.

The details of the quantities of imported foreign wines, liquors and spirits passed for consumption in Aden and Perim respectively during the year 1919-20 are contrasted with those of the previous year in the subjoined table:—

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1918-19. 1919-20.		1918-19. 1919-20.		1918-19. 1919-20.		In-crease.	De-crease.	In-crease.	De-crease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1. Ale, porter, beer, cider and other fermented liquors.	39,104	21,097	520	100	39,624	21,197	...	18,007	...	420
2. Spirit which has been rendered unfit for human consumption.	1,160	25	...	...	1,160	25	...	1,135	...	...
3. Perfumed spirit	182	310	...	...	183	311	128	...	1	...
4. Liqueurs, cordials, mixtures and other preparations containing spirit.	237	734	...	2	237	736	497	...	2	...
5. All other sorts of spirit	13,197	14,774	289	169	12,486	14,963	2,577	...	...	100
6. Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	65	334	2	...	67	334	269	...	...	2
7. All other sorts of wines, not containing more than 42 per cent. of proof spirit.	3,667	3,541	55	17	3,722	3,558	...	126	...	38
Total	56,612	40,815	866	309	57,478	41,124	3,471	19,268	3	560

IV.—Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under review and the previous year is contrasted in the following tabular statement:—

Items.	1918-19.	1919-20.
	Gallons.	Gallons.
Date liquor (50° U. P.)	11,303	3,650
Date liquor (25° U. P.)	150	100
Total in terms of 50° U. P.	11,528	3,800

Only 3,800 gallons of country liquor of 50° U. P. were manufactured during the last three months of the year against 11,528 gallons in the year before. Owing to various difficulties the licensed distillers were unable either to manufacture spirit locally or import it from Bombay. Their license was accordingly cancelled and the contract with enhanced selling rates given to a fresh licensee.

V.—Intoxicating Drugs.

5. The quantity of intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1919-20 and the previous year is as under:—

District.	Ganja.		Bhang.	
	1918-19.	1919-20.	1918-19.	1919-20.
	Srs. t.	Srs. t.	Srs. t.	Srs. t.
Aden and Sheikh Othman	210 5	207 52	6 38	6 41
Perim	...	...	...	...

VI.—Opium.

6. Eighty-three seers and 21 tolas of excise opium were sold during the year against 105 seers and 40 tolas in the year before; and the sale-proceeds amounted to Rs. 3,780. The License fees for the retail vend of opium amounted to Rs. 1,100 against Rs. 800 in the previous year.

VII.—Incidence of Taxation.

7. The incidence of Abkari taxation per head of population for the official year 1919-20 is contrasted in the following statement with that of the year previous:—

District.	Population as per Census of 1911.	1918-19.		1919-20.	
		Realizations.	Incidence of taxation per head.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a p.	Rs.	Rs. a p.
Aden	44,866	1,65,852	3 11 2	1,68,225	3 12 0
Perim	1,299	2,761	2 2 0	1,933	1 7 10
Total	46,165	1,68,613	.....	1,70,158	.....

VIII.—Offences.

8. During the year under review no offence against Abkari law was detected.

IX.—Staff.

9. The following officers held charge of the office of the Collector of Abkari, Aden, during different periods of the year under report:—

Major B. R. Reilly, Major A. S. Meek, Captain J. de la H. Gordon, Major C. C. J. Barrett and Mr. G. A. Richardson.

Mr. H. J. Millard held the post of Excise Inspector throughout the year, and I have much pleasure in recording the satisfaction he has given in his work.

Both Messrs. Coutinho, the gauger, and De Souza, the Sub-Inspector, continued to perform their arduous duties with the same zeal displayed during the past several years and their work merits a mention in this report.

G. A. RICHARDSON,
Collector of Abkari, Aden.

No. A.-4980 of 1920.

ADEN RESIDENCY,
9th July 1920.

Forwarded, with compliments, to the Chief Secretary to Government, Revenue Department, Bombay, with reference to Government Resolution No. 4996, dated the 29th May 1914.

C. BARRETT, Major,
for Political Resident, Aden.

Annual Reports.

Reports on the Administration of the Excise Department (Abkari and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1919—20.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. ³²¹~~114~~.

Secretariat, Fort, Bombay.

^{325 February}
Dated the ~~13th January~~ 1921.

Memorandum from the Political Resident, Aden, No. A.—4980 dated 9th July 1920—Submitting the Report on the Administration of the Excise Department (Abkari and Opium) in Aden and Perim for the financial year 1919-20 prepared by the Collector of Abkari, Aden.

Government memorandum* No. C.—534 dated 11th August 1920 to the Political Resident, Aden.

Letter* from the Commissioner of Customs, Salt and Excise No. 183/19 dated 14th August 1920.

Government memorandum* No. C.—534 dated 2nd September 1920 to the Commissioner of Customs, Salt and Excise.

Memorandum* from the Commissioner of Customs, Salt and Excise No. 183/19 dated 29th October 1920.

Memorandum* from the Commissioner in Sind No. 628 dated 26th October 1920.

Government memorandum* No. C.—534 dated 17th November 1920 to the Commissioner in Sind.

Memorandum* from the Commissioner in Sind No. 628 dated 5th December 1920.

Government memorandum* No. C.—534 dated 11th December 1920 to the Commissioner in Sind.

RESOLUTION.—The revenue from country spirit in the Presidency proper rose by Rs. 20,76,288, an increase of 8.55 per cent. over that of last year. The consumption increased by 1,68,993 proof gallons, an increase over last year of 6.83 per cent.

2. Figures showing the growth of the Excise revenue and the consumption of country spirit during the past 10 years are given below :—

Year.	Consumption in proof gallons.		Gross excise revenue.	
	Presidency proper.		Presidency proper.	
		<i>gallons</i>		<i>Rs.</i>
1910-11	...	26,15,526	1,69,11,158	
1911-12	...	25,54,588	1,80,04,782	
1912-13	...	24,58,950	1,88,64,964	
1913-14	...	24,56,582	1,99,28,495	
1914-15	...	23,41,480	1,98,18,870	
1915-16	...	21,87,387	2,03,29,480	
1916-17	...	25,17,473	2,35,06,743	
1917-18	...	26,56,115	2,90,43,906	
1918-19	...	24,71,992	3,44,59,353	
1919-20	...	26,40,985	3,63,48,098	

Out of this increase Bombay and the Thana District adjoining it on the north accounted for 1,40,000 gallons, Kolaba, the nearest district on the south, for 25,000 gallons. There were smaller increases in six other districts. Otherwise consumption was stationary or decreased.

* Not printed.

3. The information embodied in the appendices to the report bears eloquent testimony to the general sobriety of the people of the Presidency. A study of Appendix C shows that it is in the larger towns that the chief consumption of country spirit takes place. Outside the towns the consumption is very low; urban areas with a population of $2\frac{1}{2}$ millions consumed nearly as much spirit as the rural areas with a population of $13\frac{1}{2}$ millions. In fact it appears that no appreciable number of the rural population drink habitually except in the districts of Surat, Thana, Kolaba, West Khandesh and the Panch Mahals. Even in these districts the consumption is small. The consumption was highest in Surat, but even there it was only 21·3 drams per head. Speaking generally it is clear that in the Presidency the liquor question is one which mainly affects the towns as opposed to the country.

4. The statement contained in paragraph 2 of the review shows that the consumption for the year under review was approximately the same as that in 1910-11, or ten years ago. It will be of interest to compare the figures showing consumption in the various tracts of the Presidency during these years and note the changes that have taken place in the past ten years. The figures are:—

	Consumption in proof gallons.	
	1910-11.	1919-20.
Bombay City and Island	5,17,224	6,80,249
Konkan Districts	5,56,412	5,34,651
Deccan Districts—Sholapur, Satara, Poona, Nagar.	2,34,922	2,48,008
Khandesh and Nasik	5,32,496	3,90,524
Karnatic	2,38,994	2,12,396
Surat	3,04,187	2,91,033
Rest of Gujarat	2,31,291	2,84,124

An examination of these figures shows that in Khandesh and Nasik there has been a decline in ten years of no less than 26·7 per cent. The Konkan, Karnatic and Surat show a substantial decrease. There is a small rise in the Deccan and rather a large one in Gujarat. But taking the mofussil as a whole it will be noticed that the consumption for 1919-20 is 1,37,566 proof gallons less than the corresponding figure for 1910-11. The only area in which there has been a substantial increase is Bombay where the percentage increase amounts to rather more than 31 per cent. At first sight this may seem to indicate a serious change for the worse in the habits of the population of Bombay. But it must be remembered that in the past ten years, more particularly during the period of the war, the population of the city has grown considerably. What that growth has been will not be accurately known until the figures of the census shortly to be taken are available. But it has been stated by a competent authority to amount to at least 30 per cent. If that is so, the increase in consumption has not been disproportionate. It may be noted that during the period the incidence of still-head duty and vend fees has risen from Rs. 6·68 to Rs. 12·38 per proof gallon. But for this it seems probable that the large increase in the general rate of wages and greater prosperity of the working classes must have caused a much larger consumption than has actually taken place.

5. Cases of disorderly drunkenness are extremely rare in the greater part of the Presidency. They went down from 6,954 in 1919-20 to 6,712 in the year under report and out of that figure no less than 5,921 were reported from Bombay and Poona cities alone.

6. A satisfactory feature of the report is the increasing demand for weaker spirit. 25° U. P. spirit is only sold in Bombay and Deesa and the increase is wholly in Bombay. There was a noticeable decrease in the consumption of 30° U. P. spirit, a very small rise in that of 40° U. P., a rather larger rise in that of 45° U. P. and a very considerable increase in that of 60° U. P.—rising from 26,66,510 gallons in 1918-19 to 29,84,794 in the year under report.

7. The consumption of country spirit in Sind rose from 1,98,162 to 2,16,723 proof gallons and the gross excise revenue from Rs. 30,81,183 to Rs. 34,86,573. Sind differs noticeably from the Presidency proper in its preference for the stronger kind of country spirit. The reduction of the maximum strength from 15° U. P. to 25° U. P. from 1st April next is a step in the right direction.

8. The problem resulting in Sind from the raising of the rates of duty on drugs to a figure considerably higher than those prevailing in adjacent territories is engaging the attention of Government.

9. The Governor in Council concurs in the remarks of the Commissioner of Customs, Salt and Excise regarding the efficient manner in which his establishments worked during the year under report, and in the commendation bestowed by the Commissioner in Sind on Messrs. Clifford and Burhankhan.

SHAMRAO D. MANKAR,

Under Secretary to Government.

G. R., No. ³⁴¹ ~~114~~, R. D., dated the ^{3rd January} ~~19th January~~ 1921.

To

- | | |
|--|--|
| *The Commissioner in Sind, | *The Director of Information, |
| The Commissioner of Customs, Salt and Excise, | *The Accountant General, |
| *The Commissioners of Divisions, | *The Director of Public Instruction, |
| *The Political Resident, Aden, | *The Political Department, |
| *All Collectors, including the Deputy Commissioner, Upper Sind Frontier, | *The Home Department, |
| *The Collector of Bombay, | *The Educational Department, |
| *The Collector of Customs, Bombay, | *The Compiler, General Administration Report, |
| *The Deputy Commissioners of Salt and Excise, N. C. and S. Divisions, | *The Oriental Translator to Government, |
| *The Deputy Commissioner of Excise, Bombay Presidency, | *The Private Secretary to His Excellency the Governor, |
| *The Superintendent of Salt and Excise, Sind, | *The Editors' Tables, |
| *The Collector of Abkari, Aden, | The Editors of Newspapers, |
| *The Collector of Abkari, Deesa, | C. Clifford, Esq., |
| *The Agent to the Governor, Kathiawar, | A. de G. Pinto, Esq., |
| *The Resident, Kolhapur, and Political Agent, Southern Maratha Country States, | †The Government of India, |
| *All Political Agents (except those who are also Collectors of Districts), | †The Under Secretary of State for India. |

* With copies of the Reports.

† By letter.

No. _____ of 1921.

Copy forwarded for information and guidance to

